

State of South Dakota

EIGHTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2010

400R0318

HOUSE TAXATION ENGROSSED NO. **HB 1041** - 2/16/2010

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: The Committee on Appropriations at the request of the Department of Revenue and Regulation

1 FOR AN ACT ENTITLED, An Act to revise certain provisions concerning the application and
2 administration of the cigarette tax and to repeal certain requirements concerning cigarette
3 stamps.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

5 Section 1. The requirement for affixing stamps to packages containing cigarettes is hereby
6 repealed. Each distributor and wholesaler delivering cigarettes in the state of South Dakota shall
7 pay the tax imposed by this chapter. The Department of Revenue and Regulation shall
8 promulgate rules pursuant to chapter 1-26 to collect the cigarette tax and to administer and
9 enforce the provisions regarding the sale and distribution of cigarettes.

