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

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

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

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 The requirement for affixing stamps to packages containing cigarettes is hereby repealed.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

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Insertions into existing statutes are indicated by underscores.
Deletions from existing statutes are indicated by ~~overstrikes~~.