

State of South Dakota

EIGHTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2010

400R0199

SENATE BILL NO. 28

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

1 FOR AN ACT ENTITLED, An Act to provide relief from liability from a sales and use tax rate
2 change in certain circumstances.

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

4 Section 1. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 A retailer is relieved of any liability for failing to collect a tax pursuant to this chapter at a
7 new effective rate if the state fails to provide a period of at least thirty days between enactment
8 of the statute providing for a rate change and the effective date of the rate change if:

- 9 (1) The retailer collected the tax at the immediately preceding effective rate; and
10 (2) The retailer's failure to collect at the newly effective rate does not extend beyond
11 thirty days after the date of enactment of the new rate.

12 This section does not apply if the retailer fraudulently failed to collect the tax at the new rate
13 or solicited purchasers based on the immediately preceding effective rate.

14 Section 2. That chapter 10-46 be amended by adding thereto a NEW SECTION to read as
15 follows:



1 A retailer is relieved of any liability for failing to report a tax pursuant to this chapter at the
2 new effective rate if the state fails to provide a period of at least thirty days between enactment
3 of the statute providing for a rate change and the effective date of the rate change if:

- 4 (1) The retailer reported the tax at the immediately preceding effective rate; and
5 (2) The retailer's failure to report at the newly effective rate does not extend beyond
6 thirty days after the date of enactment of the new rate.

7 This section does not apply if the retailer fraudulently failed to report the tax at the new rate.