

State of South Dakota

EIGHTY-SIXTH SESSION
LEGISLATIVE ASSEMBLY, 2011

400S0165

SENATE BILL NO. 40

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 that the uniform administration of certain state
2 taxes apply to the telecommunications gross receipts tax and to limit the application of the
3 uniform administration of certain state taxes.

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

5 Section 1. That § 10-59-1 be amended to read as follows:

6 10-59-1. The provisions of this chapter may only apply to ~~any~~ the taxes ~~or, the~~ fees, or the
7 persons subject to the taxes or fees imposed by, ~~and to~~ or any civil or criminal investigation
8 authorized by, chapters 10-33A, 10-39, 10-39A, 10-39B, 10-43, 10-45, 10-45D, 10-46, 10-46A,
9 10-46B, 10-46C, 10-46E, 10-47B, 10-52, 10-52A, 32-3, 32-3A, 32-5, 32-5B, 32-6B, 32-9, 32-
10 10, and 34A-13 and §§ 22-25-48, 49-31-51, 50-4-13 to 50-4-17, inclusive, and the provisions
11 of chapter 10-45B.

