

AN ACT

ENTITLED, An Act to revise the schedule for payment of excise taxes for farm wineries.

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

Section 1. That § 35-12-8 be amended to read as follows:

35-12-8. The excise tax on wines established in § 35-12-7 shall be paid quarterly to the secretary of the Department of Revenue on or before the fifteenth day of the month following the quarter in which the first sale is made in this state by a licensed farm winery and shall be deposited in the general fund. The farm winery licensee shall file with the secretary a return in the form prescribed by the secretary, and shall keep records and render reports required by the secretary in rules promulgated pursuant to chapter 1-26.

An Act to revise the schedule for payment of excise taxes for farm wineries.

=====

I certify that the attached Act  
originated in the  
  
HOUSE as Bill No. 1140

\_\_\_\_\_  
Chief Clerk

=====

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

House Bill No. 1140  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

=====

Received at this Executive Office  
this \_\_\_\_ day of \_\_\_\_\_ ,  
  
20\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor

=====

The attached Act is hereby  
approved this \_\_\_\_\_ day of  
\_\_\_\_\_, A.D., 20\_\_

\_\_\_\_\_  
Governor

=====

STATE OF SOUTH DAKOTA,  
ss.  
Office of the Secretary of State

Filed \_\_\_\_\_, 20\_\_  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State