

# State of South Dakota

EIGHTY-NINTH SESSION  
LEGISLATIVE ASSEMBLY, 2014

400V0276

## HOUSE BILL NO. 1056

Introduced by: The Committee on Transportation at the request of the Department of Revenue

1 FOR AN ACT ENTITLED, An Act to repeal certain provisions regarding the taxation, the  
2 licensing, and the regulation of motor vehicles.

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

4 Section 1. That § 32-5B-5 be repealed.

5 ~~— 32-5B-5. Every manufacturer or importer of a motor vehicle sold or offered for sale within~~  
6 ~~this state shall within thirty days after the change or introduction of new models of motor~~  
7 ~~vehicles, or revision of prices, in each year, file with the Department of Revenue a statement~~  
8 ~~showing the various models manufactured by him, the suggested manufacturer's list price for~~  
9 ~~the complete vehicle with accessories or optional equipment in excess of one hundred twenty-~~  
10 ~~five dollars stated separately, rated carrying capacity, and the manufacturer's shipping weight~~  
11 ~~of each model being manufactured. Upon a change in such prices, carrying capacity, or weight,~~  
12 ~~and upon the manufacture of each new model, such manufacturer shall thereafter in like manner~~  
13 ~~file a new statement setting forth such change. A model is deemed similar if substantially alike~~  
14 ~~and the same make. For the purpose of taxation under this chapter, models shall be deemed to~~  
15 ~~be corresponding models if they are of the same make and have approximately the same weight,~~



1 ~~type of body and chassis, and the same style and size of motor.~~

2 Section 2. That § 32-5B-6 be amended to read as follows:

3 32-5B-6. On used motor vehicles, the county treasurer shall, for the purpose of this chapter,  
4 use the most generally used and approved nationally recognized dealers' guide provided by the  
5 secretary of revenue. For those cases of vehicles not covered by the provided dealer guides the  
6 county treasurer ~~will~~ shall seek assistance from the ~~Department of Revenue~~ department.

7 ~~The secretary of revenue shall file notice of approved national dealer or appraisal guides~~  
8 ~~with the secretary of state indicating the effective date of such approval. Such filing is not~~  
9 ~~subject to chapter 1-26.~~

10 Section 3. That § 32-5-129 be repealed.

11 ~~32-5-129. The secretary of revenue may license agents to perform the duties of county~~  
12 ~~treasurers, including collecting fees and taxes, registering and titling vehicles or boats, and~~  
13 ~~noting liens on titles, pursuant to this chapter, chapter 32-5A, chapter 32-5B, chapter 32-3, and~~  
14 ~~chapter 42-8.~~

15 Section 4. That § 32-5-130 be repealed.

16 ~~32-5-130. Prospective licensed agents shall make an application to the secretary of revenue~~  
17 ~~in a manner prescribed by the secretary of revenue. Any licensed agent shall obtain a valid sales~~  
18 ~~tax permit issued by the secretary of revenue pursuant to § 10-45-25. The secretary of revenue~~  
19 ~~may promulgate rules in accordance with chapter 1-26 to prescribe the standards for bonding~~  
20 ~~of licensed agents and to insure the solvency and integrity of all licensed agents.~~

21 Section 5. That § 32-5-131 be repealed.

22 ~~32-5-131. The secretary of revenue shall enter into a contract with each licensed agent which~~  
23 ~~prescribes the services provided by the licensed agent and the distribution of cost between the~~  
24 ~~secretary of revenue and the licensed agent. Licensed agents may participate in all or a portion~~

1 of the activities specified in § 32-5-129. Each contract shall specify the duties to be performed  
2 by the licensed agent.

3 Section 6. That § 32-5-132 be repealed.

4 ~~— 32-5-132. Licensed agents may request to issue registrations to and collect fees and taxes~~  
5 ~~from residents of more than one county. Each contract pursuant to § 32-5-131 shall specify the~~  
6 ~~counties to be served by the licensed agent.~~

7 Section 7. That § 32-5-133 be repealed.

8 ~~— 32-5-133. The secretary of revenue may charge licensed agents for equipment necessary for~~  
9 ~~the licensed agent to carry out the licensed agent's duties as specified in the contract pursuant~~  
10 ~~to § 32-5-131. The secretary of revenue may authorize the licensed agents to retain up to two~~  
11 ~~percent of the amount collected for distribution pursuant to § 32-11-4.1 to cover the licensed~~  
12 ~~agents' administrative costs. Each contract pursuant to § 32-5-131 shall specify the fiscal~~  
13 ~~responsibilities of the licensed agent.~~

14 Section 8. That § 32-5-134 be repealed.

15 ~~— 32-5-134. Licensed agents shall submit all revenue collected for distribution pursuant to~~  
16 ~~§ 32-11-4.1, minus any amounts retained pursuant to § 32-5-133, to the secretary of revenue for~~  
17 ~~distribution. The secretary of revenue shall reduce any revenue retained by licensed agents from~~  
18 ~~the amount which would otherwise be credited to the state motor vehicle fund.~~

19 Section 9. That § 32-5-135 be repealed.

20 ~~— 32-5-135. Licensed agents shall submit all revenue collected pursuant to chapter 32-5A to~~  
21 ~~the secretary of revenue for distribution to counties. Licensed agents shall submit all revenue~~  
22 ~~collected pursuant to chapter 32-5B to the secretary of revenue for deposit in the state highway~~  
23 ~~fund.~~

24 Section 10. That § 32-5-106 be repealed.

- 1 ~~— 32-5-106. Nothing in this chapter shall be construed to prevent municipal corporations from~~
- 2 ~~licensing, taxing, and regulating the motor vehicles mentioned in this chapter.~~