

AN ACT

ENTITLED, An Act to revise the ability of the secretary of the Department of Revenue to reduce or abate taxes.

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

Section 1. That § 10-59-31 be amended to read as follows:

10-59-31. The secretary may reduce or abate the taxes, interest, and penalty relating to certain transactions in cases where the taxpayer can show that there is bonafide misunderstanding of the application of the taxes to the transactions, and that the taxpayer made a good faith effort to determine the taxability of the transactions through communications with the department.

An Act to revise the ability of the secretary of the Department of Revenue to reduce or abate taxes.

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I certify that the attached Act
originated in the
SENATE as Bill No. 176

Secretary of the Senate

President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 176
File No.
Chapter No.

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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