

# State of South Dakota

EIGHTY-NINTH SESSION  
LEGISLATIVE ASSEMBLY, 2014

400V0267

## SENATE BILL NO. 56

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

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding auditing standards  
2 used by the Department of Revenue.

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

4 Section 1. That § 10-59-35 be amended to read as follows:

5 10-59-35. Any audit performed by the Department of Revenue shall be in accordance with  
6 generally accepted auditing standards as published by the American Institute of Certified Public  
7 Accountants in ~~their~~ the publications entitled Statements ~~of~~ on Auditing Standards in effect on  
8 January 1, ~~1994~~ 2014. Prior to the issuance of a certificate of assessment, the department shall  
9 furnish the taxpayer with a proposed list of taxable items. ~~Such~~ The list shall be in writing. The  
10 department shall hold a conference with the taxpayer to review the list of taxable items, and the  
11 taxpayer may in writing protest the inclusion of any of the proposed taxable items. ~~Such~~ The  
12 protest may be included in any appeal of the department's certificate of assessment.

