

# State of South Dakota

NINETIETH SESSION  
LEGISLATIVE ASSEMBLY, 2015

400W0116

## HOUSE BILL NO. 1017

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

1 FOR AN ACT ENTITLED, An Act to repeal certain outdated and unnecessary provisions  
2 related to the Department of Revenue.

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

4 Section 1. That § 10-4-23.1 be repealed.

5 ~~10-4-23.1. Notwithstanding the provisions of § 10-4-23, all contracts and agreements~~  
6 ~~entered into on or before July 1, 1975, that have resulted in the acquisition of property under~~  
7 ~~chapter 9-54, that provide for total or partial payment in lieu of taxes are validated, ratified, and~~  
8 ~~confirmed and said acquired property is hereby classified for purposes of taxation.~~

9 Section 2. That § 42-7-80 be repealed.

10 ~~42-7-80. A licensee may make the necessary changes in the formulas for the distribution of~~  
11 ~~the contributions, breakage, and other payments following the race during which the prescribed~~  
12 ~~dollar cutoff mark was reached, so that contributions relating to any subsequent race shall be~~  
13 ~~the first to be subject to the changed distribution formula.~~

14 Section 3. That § 1-16G-4 be repealed.

15 ~~1-16G-4. The Department of Revenue shall deposit at the end of each reporting period~~



1 provided for in ~~§ 10-45-27~~ the amount resulting from the one percent increase established in  
2 ~~§§ 10-45-2, 10-45-5, 10-45-5.3, 10-45-6, 10-45-6.1, 10-45-8, 10-46-2.1, and 10-46-2.2~~, into the  
3 revolving economic development and initiative fund.

4 Section 4. That § 10-12A-4 be amended to read as follows:

5 10-12A-4. The department may enter into tax collection agreements with any Indian tribe  
6 under the provisions of this chapter and chapter 1-24. These agreements may provide for the  
7 collection of any of the following state taxes and any tribal taxes imposed by a tribe that are  
8 identical to the following state taxes:

- 9 (1) The retail sales and service tax imposed by chapter 10-45;
- 10 (2) The use tax imposed by chapter 10-46;
- 11 (3) The contractors' excise tax imposed by chapter 10-46A;
- 12 (4) The alternate contractors' excise tax imposed by chapter 10-46B;
- 13 (5) The cigarette tax imposed by chapter 10-50;
- 14 (6) The motor vehicle excise tax imposed by chapter 32-5B;
- 15 (7) The fuel excise tax imposed by chapter 10-47B;
- 16 (8) The wholesale tax on tobacco products imposed by chapter 10-50;
- 17 (9) The amusement device tax imposed by chapter 10-58;
- 18 (10) The gross receipts tax on visitor related businesses imposed by chapter 10-45D;
- 19 (11) The excise tax on farm machinery, attachment units, and irrigation equipment  
20 imposed by chapter 10-46E;
- 21 ~~(12) The contractor's excise tax on new or expanded power production facilities imposed~~  
22 ~~by chapter 10-46C.~~

23 The agreement may provide for the retention by the department of an agreed-upon  
24 percentage of the gross revenue as an administrative fee.