

# State of South Dakota

NINETY-THIRD SESSION  
LEGISLATIVE ASSEMBLY, 2018

400Z0380

## HOUSE BILL NO. 1048

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 referring to the statements on  
2 auditing standards utilized 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:

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 the publications entitled Statements on Auditing Standards in effect on January  
8 1, ~~2015~~ 2017. Prior to the issuance of a certificate of assessment, the department shall furnish  
9 the taxpayer with a proposed list of taxable items. The list shall be in writing. The department  
10 shall hold a conference with the taxpayer to review the list of taxable items, and the taxpayer  
11 may in writing protest the inclusion of any of the proposed taxable items. The protest may be  
12 included in any appeal of the department's certificate of assessment.

