

State of South Dakota

NINETY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2019

400B0243

SENATE BILL NO. 27

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

1 FOR AN ACT ENTITLED, An Act to repeal the annual license fee for coin operated washers
2 and dryers.

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

4 Section 1. That § 10-45-5.1 be repealed.

5 ~~—10-45-5.1. The annual license fee for each coin operated washer and dryer in this state is~~
6 ~~twenty dollars. However, in municipalities having a population of one thousand persons or less,~~
7 ~~the annual license fee is sixteen dollars. The license fee is in lieu of any sales or gross receipts~~
8 ~~taxes from the operation or ownership of coin operated washers and dryers. Any person who~~
9 ~~fails to pay the fee is guilty of a Class 2 misdemeanor. Any person who fails to pay the fee~~
10 ~~prescribed on or before December thirty-first of the year prior to the year for which the fee is~~
11 ~~due is subject to an interest charge on the unpaid fee at the rate of two percent per month or part~~
12 ~~thereof. The interest charge commences immediately after the date the fee becomes due and is~~
13 ~~payable immediately. The secretary of revenue shall promulgate rules pursuant to chapter 1-26~~
14 ~~concerning:~~

15 ~~—(1)—~~ The procedure for license application;



1 ~~—(2)—~~ The collection of the license fee;

2 ~~—(3)—~~ The placement of the license or decalcomania; and

3 ~~—(4)—~~ The transfer of a license to a new owner.

4 Section 2. That § 10-45-5.6 be repealed.

5 ~~—10-45-5.6. Any nonprofit charitable organization which devotes its resources exclusively~~
6 ~~to the relief of the poor, distressed or underprivileged and has been recognized as an exempt~~
7 ~~organization under § 501(c)(3) of the Internal Revenue Code is specifically exempted from the~~
8 ~~license fee provided in § 10-45-5.1 and any sales, use or gross receipts taxes imposed on the~~
9 ~~operation or ownership of coin operated washers and dryers placed and used in living~~
10 ~~accommodations provided by such organization to the poor, distressed or underprivileged.~~

11 Section 3. This Act is effective on January 1, 2020.