

State of South Dakota

SEVENTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 1997

942A0316

HOUSE BILL NO. 1091

Introduced by: Representatives Munson (Donald), Derby, Moore, Pummel, Roe, and Smidt
and Senators Paisley, Munson (David), Olson, and Staggers

1 FOR AN ACT ENTITLED, An Act to revise the definition for wages for the purposes of
2 unemployment compensation.

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

4 Section 1. That subdivision (17) of § 61-1-1 be amended to read as follows:

5 (17) "Wages," all remuneration paid for services, including commissions and bonuses, but
6 excluding employee deductions for cafeteria plans as determined pursuant to section
7 125 of the Internal Revenue Code. The term does not include remuneration described
8 by §§ 61-1-32 to 61-1-35, inclusive. The term includes tips and other remuneration
9 upon which a tax is imposed by the Federal Unemployment Tax Act and the
10 reasonable cash value of remuneration paid in any medium other than cash determined
11 in accordance with rules promulgated pursuant to chapter 1-26 by the secretary of
12 labor;

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