

AN ACT

ENTITLED, An Act to revise certain provisions concerning the electronic filing of tax returns and tax payments.

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

Section 1. That § 10-59-32 be amended to read as follows:

10-59-32. The secretary may authorize any person required to file returns or reports and remit taxes or fees under the chapters set forth in § 10-59-1 to remit the taxes or fees by electronic transmission. Any person required to file returns and remit taxes on a monthly basis who remits taxes by electronic transmission, as authorized by the secretary, shall file returns by electronic means on or before the twenty-third day of the month following each monthly period. Remittances transmitted electronically shall be made on or before the second to the last day of the month following each monthly period. Remittances are considered to have been made on the date that the remittance is credited to the bank account designated by the treasurer of the State of South Dakota. For purposes of making any electronic transfers of remittances provided for in this title, the last day and the second to the last day of the month shall mean the last day and the second to the last day of the month which are not a Saturday or Sunday or a state or federal holiday.

Section 2. That § 10-45-27 be amended to read as follows:

10-45-27. Any person who is the holder of a sales tax permit or is a retailer whose receipts are subject to sales tax in this state during the periods specified by this section shall make a return and remittance to the Department of Revenue on forms prescribed and furnished by the department in the following manner:

- (1) Any person whose tax liability is one thousand dollars or more annually, shall file the return and remit the tax on or before the twentieth day of the month following each monthly period;
- (2) Any person whose tax liability is less than one thousand dollars annually, shall file the

return and remit the tax on or before the last day of the month following each two-month period;

- (3) Any person whose tax liability is one thousand dollars or more annually and who remits the tax by electronic transfer to the state, shall file the return by electronic means on or before the twenty-third day of the month following each monthly period and remit the tax on or before the second to the last day of the month following each monthly period.

The secretary of revenue may grant an extension of not more than five days for filing a return and remittance.

Unless an extension is granted, penalty or interest under § 10-59-6 shall be paid if a return or remittance is not made on time.

Section 3. That § 10-46A-1.6 be amended to read as follows:

10-46A-1.6. Any person who is the holder of a contractor's excise tax license or is a contractor whose receipts are subject to contractor's excise tax in this state during the periods specified by this section shall make a return and remittance to the Department of Revenue on forms prescribed and furnished by the department in the following manner:

- (1) Any person whose tax liability is one thousand dollars or more annually, shall file the return and remit the tax on or before the twentieth day of the month following each monthly period;
- (2) Any person whose tax liability is less than one thousand dollars annually, shall file the return and remit the tax on or before the last day of the month following each two-month period;
- (3) Any person whose tax liability is one thousand dollars or more annually and who remits the tax by electronic transfer to the state, shall file the return by electronic means on or before the twenty-third day of the month following each monthly period and remit the tax on or before the second to the last day of the month following each monthly period.

The secretary of revenue may grant an extension of not more than five days for filing a return and remittance. Unless an extension is granted, the person with the tax liability shall pay the penalty or interest as provided by § 10-59-6 if a return or remittance is not made on time.

Section 4. That § 10-46B-1.4 be amended to read as follows:

10-46B-1.4. Any person who is the holder of a contractor's excise tax license or is a contractor whose receipts are subject to contractor's excise tax in this state during the periods specified by this section shall make a return and remittance to the Department of Revenue on forms prescribed and furnished by the department in the following manner:

- (1) Any person whose tax liability is one thousand dollars or more annually, shall file the return and remit the tax on or before the twentieth day of the month following each monthly period;
- (2) Any person whose tax liability is less than one thousand dollars annually, shall file the return and remit the tax on or before the last day of the month following each two-month period;
- (3) Any person whose tax liability is one thousand dollars or more annually and who remits the tax by electronic transfer to the state, shall file the return by electronic means on or before the twenty-third day of the month following each monthly period and remit the tax on or before the second to the last day of the month following each monthly period.

The secretary of revenue may grant an extension of not more than five days for filing a return and remittance. Unless an extension is granted, the person with the tax liability shall pay the penalty or interest as provided by § 10-59-6 if a return or remittance is not made on time.

Section 5. That § 10-59-33 be amended to read as follows:

10-59-33. Any return, report, or remittance which is required to be filed under the taxes specified in § 10-59-1 is timely filed if mailed, postage prepaid, on or before the due date of the reporting period, and is received by the department. If the due date falls on a Sunday, or a holiday enumerated

in §§ 1-5-1 and 1-5-1.1, the return is timely filed if mailed, postage prepaid, on the next succeeding day which is not a Saturday, Sunday, or holiday. A United States Postal Service postmark is evidence of the date of mailing for the purpose of timely filing of returns, reports, or remittances. The provisions of this section do not apply to a return filed by electronic means.

Section 6. The effective date of this Act is October 1, 1999.

An Act to revise certain provisions concerning the electronic filing of tax returns and tax payments.

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I certify that the attached Act  
originated in the

SENATE as Bill No. 110

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

Senate Bill No. 110

File No. \_\_\_\_\_

Chapter No. \_\_\_\_\_

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Received at this Executive Office  
this \_\_\_\_\_ day of \_\_\_\_\_ ,

19\_\_\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor

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The attached Act is hereby  
approved this \_\_\_\_\_ day of  
\_\_\_\_\_, A.D., 19\_\_\_\_

\_\_\_\_\_  
Governor

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STATE OF SOUTH DAKOTA,  
ss.  
Office of the Secretary of State

Filed \_\_\_\_\_, 19\_\_\_\_  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State