

# State of South Dakota

SEVENTY-FOURTH SESSION  
LEGISLATIVE ASSEMBLY, 1999

400C0619

## SENATE ENGROSSED NO. **SB110** - 2/2/99

Introduced by: Senator Paisley and Representative Koskan

1 FOR AN ACT ENTITLED, An Act to revise certain provisions concerning the electronic filing  
2 of tax returns and tax payments.

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

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

5 10-59-32. The secretary may authorize any person required to file returns or reports and  
6 remit taxes or fees under the chapters set forth in § 10-59-1 to remit the taxes or fees by  
7 electronic transmission. ~~For persons~~ Any person required to file returns and remit taxes on a  
8 monthly basis ~~and who remit~~ remit taxes by electronic transmission, as authorized by the  
9 secretary, shall file returns ~~shall be filed separately from the electronic transfer of remittances,~~  
10 ~~and such returns shall be filed~~ by electronic means on or before the ~~last~~ twenty-third day of the  
11 month following each monthly period. Remittances transmitted electronically shall be made on  
12 or before the second to the last day of the month following each monthly period ~~and~~.  
13 Remittances are considered to have been made on the date that the remittance is credited to the  
14 bank account designated by the treasurer of the State of South Dakota. For purposes of making  
15 any electronic transfers of remittances provided for in this title, the last day and the second to  
16 the last day of the month shall mean the last day and the second to the last day of the month  
17 which ~~is~~ are not a Saturday or Sunday or a state or federal holiday.

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

2 10-45-27. Any person who is the holder of a sales tax permit or is a retailer whose receipts  
3 are subject to sales tax in this state during the periods specified by this section shall make a return  
4 and remittance to the Department of Revenue on forms prescribed and furnished by the  
5 department in the following manner:

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

9 (2) Any person whose tax liability is less than one thousand dollars annually, shall file the  
10 return and remit the tax on or before the last day of the month following each  
11 two-month period;

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

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

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

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

22 10-46A-1.6. Any person who is the holder of a contractor's excise tax license or is a  
23 contractor whose receipts are subject to contractor's excise tax in this state during the periods  
24 specified by this section shall make a return and remittance to the Department of Revenue on  
25 forms prescribed and furnished by the department in the following manner:

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

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

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

16       10-46B-1.4. Any person who is the holder of a contractor's excise tax license or is a  
17   contractor whose receipts are subject to contractor's excise tax in this state during the periods  
18   specified by this section shall make a return and remittance to the Department of Revenue on  
19   forms prescribed and furnished by the department in the following manner:

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

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

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

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

10       10-59-33. Any return, report, or remittance which is required to be filed under the taxes  
11       specified in § 10-59-1, ~~shall be considered~~ is timely filed if mailed, postage prepaid, on or before  
12       the due date of the reporting period, and is received by the department. If the due date falls on  
13       a Sunday, or a holiday enumerated in §§ 1-5-1 and 1-5-1.1, the return ~~shall be considered~~ is  
14       timely filed if mailed, postage prepaid, on the next succeeding day which is not a Saturday,  
15       Sunday, or holiday. A United States Postal Service postmark ~~shall be~~ is evidence of the date of  
16       mailing for the purpose of timely filing of returns, reports, or remittances. The provisions of this  
17       section do not apply to a return filed by electronic means.

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

1 **BILL HISTORY**

2 1/22/99 First read in Senate and referred to Taxation. S.J. 162

3 1/27/99 Scheduled for Committee hearing on this date.

4 1/27/99 Taxation Do Pass, Passed, AYES 6, NAYS 3. S.J. 209

5 1/28/99 Senate Deferred to another day. S.J. 243

6 1/29/99 Motion to Amend, Passed. S.J. 260

7 1/29/99 Senate Deferred to another day. S.J. 260

8 2/1/99 Senate Do Pass, Passed, AYES 31, NAYS 2. S.J. 283