

AN ACT

ENTITLED, An Act to require municipalities to provide boundary change information to the Department of Revenue to facilitate the development of a simplified sales tax collection system.

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

Section 1. That chapter 10-52 be amended by adding thereto a NEW SECTION to read as follows:

For purposes of this chapter, any new resolution or amendment enacted by a municipality which changes the boundaries of the municipality is effective on the first day of the first month following at least sixty days notification by the municipality to the secretary of revenue that the resolution or amendment has been enacted unless the ordinance or amendment is suspended by operation of a referendum. If a resolution or amendment enacted pursuant to chapter 9-4 is referred and the referred resolution or amendment is approved, the effective date is the first day of the first month following at least sixty days notification by a municipality to the secretary of revenue that the resolution or amendment has been approved. The municipality shall provide written notification of the enactment or approval of the resolution or amendment, along with a copy of the resolution or amendment by registered or certified mail or by any electronic means to the secretary of revenue. The municipality shall also provide any changes or additions to streets and addresses.

An Act to require municipalities to provide boundary change information to the Department of Revenue to facilitate the development of a simplified sales tax collection system.

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I certify that the attached Act originated in the

HOUSE as Bill No. 1037

Chief Clerk

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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1037
File No. _____
Chapter No. _____

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Received at this Executive Office this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

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The attached Act is hereby approved this _____ day of _____ , A.D., 20____

Governor

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STATE OF SOUTH DAKOTA,
ss.

Office of the Secretary of State

Filed _____ , 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State