

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

573D0171

HOUSE BILL NO. 1048

Introduced by: Representatives Brooks, Brown (Richard), Duniphan, Hennies, Hunt, Jaspers, Kooistra, McCoy, Monroe, Munson (Donald), Peterson, Roe, and Smidt and Senators Vitter, Albers, Brosz, and Staggers

1 FOR AN ACT ENTITLED, An Act to allow the Department of Revenue to grant a business a
2 statewide sales tax permit.

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

4 Section 1. That § 10-45-24 be amended to read as follows:

5 10-45-24. ~~Every~~ Each retailer or person engaging in a business in this state whose receipts
6 are subject to sales tax shall file with the Department of Revenue, an application for a permit ~~or~~
7 ~~permits.~~ Every. Each application for such a permit shall be made ~~upon~~ on a form prescribed by
8 the secretary of revenue and shall ~~set forth~~ require the name under which the applicant transacts
9 or intends to transact business, the location of ~~his place or places of~~ each business, and ~~such~~
10 other information as the secretary of revenue may require. The application shall be signed by the
11 owner, if a natural person; ~~in the case of~~ by a member or partner, if an association or partnership;
12 ~~by a member or partner thereof; or in the case of a corporation;~~ or by an executive officer
13 ~~thereof or some~~ a person specifically authorized by the corporation to sign the application, if a
14 corporation, to which shall be attached the written evidence of ~~his~~ the person's authority. The
15 applicant ~~must~~ shall have a permit for each place of business, unless the secretary of revenue
16 grants a request for a statewide permit. A statewide permit may be granted if the applicant

1 demonstrates the ability to comply with the filing, auditing, and record-keeping requirements
2 specified in rules promulgated pursuant to § 10-45-47.1 for each location specified in the
3 application.

4 Section 2. That § 10-45-25 be amended to read as follows:

5 10-45-25. The secretary of revenue shall grant and issue to each applicant a permit for each
6 place of business within the state, unless a statewide permit is granted. If a statewide permit is
7 granted, the secretary of revenue shall issue a copy of the statewide permit for each place of
8 business within the state. A permit is not assignable and shall be valid only for the person in
9 whose name it is issued and for the transaction of business at the place designated therein. ~~It~~ The
10 permit shall at all times be conspicuously displayed at the place for which issued. ~~Permits issued~~
11 ~~shall be~~ Each permit is valid and effective without further payment of fees until canceled or
12 revoked.