

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

670D0657

HOUSE BILL NO. 1188

Introduced by: Representatives Broderick and Earley and Senators Munson (David) and Whiting

1 FOR AN ACT ENTITLED, An Act to allow the payment of the motor vehicle excise tax by a
2 person on behalf of the owner.

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

4 Section 1. That § 32-5-27 be amended to read as follows:

5 32-5-27. Any dealer, person, firm, or corporation, which brings into the state or purchases
6 any used or secondhand out-of-state motor vehicles not currently licensed in this state for the
7 purpose of sale or resale, except as a trade-in on a new motor vehicle or another used motor
8 vehicle or vehicles receiving a junking certificate or motor vehicles with a gross vehicle weight
9 rating of over twenty-six thousand pounds or a semitrailer with a manufacturer's shipping weight
10 of nine thousand pounds or more, shall, within thirty days from the date of purchase or entry of
11 the motor vehicle into the limits of this state, or from the date of purchase at a dealer's car
12 auction agency, title the motor vehicle pursuant to chapter 32-3 and pay the excise tax pursuant
13 to chapter 32-5B but is not required to license the vehicle. Any licensed motor vehicle dealer
14 titling a motor vehicle pursuant to this section is exempt from paying the excise tax imposed by
15 § 32-5B-1 on such vehicle. A vehicle titled by a licensed motor vehicle dealer pursuant to this
16 section shall be issued a title indicating that no excise tax has been paid. Upon transfer of the title

1 to a subsequent purchaser of the motor vehicle, the excise tax shall be paid by the purchaser or
2 by any other person as defined by subdivision 2-14-2(18), on behalf of and as the agent for the
3 purchaser. A violation of this section is a Class 2 misdemeanor.

4 The provisions of this section do not apply to any motor vehicle titled and licensed in another
5 jurisdiction which is sold in this state through a dealer's car auction agency licensed under the
6 provisions of chapter 32-6B.

7 Section 2. That § 32-5B-9 be amended to read as follows:

8 32-5B-9. The new owner of a motor vehicle, or any other person as defined by subdivision
9 2-14-2(18) on behalf of and as the agent for the new owner, shall present to the county treasurer
10 in the county of ~~his~~ the new owner's residence the manufacturer's or importer's statement or
11 certificate of origin or the assigned certificate of title and a properly endorsed motor vehicle
12 purchaser's certificate. The motor vehicle purchaser's certificate shall be on a form to be
13 furnished by the Department of Revenue through the county treasurer's office. The certificate
14 shall contain a complete description of the motor vehicle, the owner's name and address, the
15 previous owner's name and address, the full purchase price as defined by § 32-5B-4 and how
16 computed, the trade-in allowance and description of the trade, if any, and any other relevant
17 information the Department of Revenue may require. However, for a motor vehicle licensed and
18 registered pursuant to chapter 32-10, the manufacturer's or importer's statement or certificate
19 of origin or an assigned certificate of title and a properly endorsed motor vehicle purchaser's
20 certificate shall be presented to the Department of Revenue. ~~If a~~ Any person who intentionally
21 falsifies information on the certificate, ~~he~~ is guilty of a Class 6 felony.