

# State of South Dakota

SEVENTY-FIFTH SESSION  
LEGISLATIVE ASSEMBLY, 2000

672D0759

## HOUSE BILL NO. 1304

Introduced by: Representatives Apa, Lintz, and Munson (Donald) and Senators Albers,  
Madden, and Vitter

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

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

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

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

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

12 (2) Any person whose tax liability is less than ~~one~~ two thousand dollars but more than  
13 five hundred dollars annually, shall file the return and remit the tax on or before the  
14 last day of the month following each two-month period;

15 (3) Any person whose tax liability is five hundred dollars or less annually, shall file the  
16 return and remit the tax semiannually on or before the last day of July and January;

1       (4) Any person whose tax liability is ~~one~~ two 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.

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

10      Section 2. That § 10-46A-1.6 be amended to read as follows:

11      10-46A-1.6. Any person who is the holder of a contractor's excise tax license or is a  
12 contractor whose receipts are subject to contractor's excise tax in this state during the periods  
13 specified by this section shall make a return and remittance to the Department of Revenue on  
14 forms prescribed and furnished by the department in the following manner:

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

18      (2) Any person whose tax liability is less than ~~one~~ two thousand dollars but more than  
19           five hundred dollars annually, shall file the return and remit the tax on or before the  
20           last day of the month following each two-month period;

21      (3) Any person whose tax liability is five hundred dollars or less annually, shall file the  
22           return and remit the tax semiannually on or before the last day of July and January;

23      (4) Any person whose tax liability is ~~one~~ two thousand dollars or more annually and who  
24           remits the tax by electronic transfer to the state, shall file the return by electronic  
25           means on or before the twenty-third day of the month following each monthly period

1 and remit the tax on or before the second to the last day of the month following each  
2 monthly period.

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

6 Section 3. That § 10-46B-1.4 be amended to read as follows:

7 10-46B-1.4. Any person who is the holder of a contractor's excise tax license or is a  
8 contractor whose receipts are subject to contractor's excise tax in this state during the periods  
9 specified by this section shall make a return and remittance to the Department of Revenue on  
10 forms prescribed and furnished by the department in the following manner:

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

14 (2) Any person whose tax liability is less than ~~one~~ two thousand dollars but more than  
15 five hundred dollars annually, shall file the return and remit the tax on or before the  
16 last day of the month following each two-month period;

17 (3) Any person whose tax liability is five hundred dollars or less annually, shall file the  
18 return and remit the tax semiannually on or before the last day of July and January;

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

24 The secretary of revenue may grant an extension of not more than five days for filing a return  
25 and remittance. Unless an extension is granted, the person with the tax liability shall pay the

1 penalty or interest as provided by § 10-59-6 if a return or remittance is not made on time.