

AN ACT

ENTITLED, An Act to clarify the reporting and collection of the telecommunications access fee for the deaf, hearing impaired, and speech impaired.

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

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

10-59-1. The provisions of this chapter apply to any taxes or fees or persons subject to taxes or fees imposed by chapters 10-39, 10-39A, 10-39B, 10-43, 10-45, 10-46, 10-46A, 10-46B, 10-47B, 10-52, 10-60, 32-3, 32-5, 32-5B, 32-6B, 32-9, 32-10, and 34A-13 and §§ 22-25-48, 49-31-51, 50-4-13 to 50-4-17, inclusive, and the provisions of chapter 10-45B.

Section 2. That chapter 49-31 be amended by adding thereto a NEW SECTION to read as follows:

The secretary of revenue may promulgate rules, pursuant to chapter 1-26, to administer the fee imposed pursuant to § 49-39-51. The rules may include:

- (1) The filing of returns and payment of the fee;
- (2) Determining the application of the fee;
- (3) Record-keeping requirements; and
- (4) Determining auditing methods.

An Act to clarify the reporting and collection of the telecommunications access fee for the deaf, hearing impaired, and speech impaired.

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I certify that the attached Act originated in the

SENATE as Bill No. 157

Secretary of the Senate

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President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 157
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