

# State of South Dakota

SEVENTY-FIFTH SESSION  
LEGISLATIVE ASSEMBLY, 2000

400D0664

## SENATE BILL NO. 157

Introduced by: Senators Daugaard and Brosz and Representatives Koskan and Broderick

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

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

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

5 10-59-1. The provisions of this chapter apply to any taxes or fees or persons subject to taxes  
6 or fees imposed by chapters 10-39, 10-39A, 10-39B, 10-43, 10-45, 10-46, 10-46A, 10-46B,  
7 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,  
8 49-31-51, 50-4-13 to 50-4-17, inclusive, and the provisions of chapter 10-45B.

9 Section 2. That § 49-31-52 be repealed.

10 ~~—49-31-52. No local exchange telecommunications company has any obligation to take any~~  
11 ~~legal action to enforce the collection of any charge imposed pursuant to §§ 49-31-47 to~~  
12 ~~49-31-56, inclusive. The local exchange company is not liable for such uncollected amounts.~~

13 Section 3. That chapter 49-31 be amended by adding thereto a NEW SECTION to read as  
14 follows:

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

17 (1) The filing of returns and payment of the fee;

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