

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

400D0664

SENATE COMMERCE COMMITTEE ENGROSSED NO. **SB157** - 2/2/00

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 chapter 49-31 be amended by adding thereto a NEW SECTION to read as
10 follows:

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

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

1 **BILL HISTORY**

2 1/21/00 First read in Senate and referred to Commerce. S.J. 138

3 2/1/00 Scheduled for Committee hearing on this date.

4 2/1/00 Commerce Do Pass Amended, Passed, AYES 7, NAYS 0. S.J. 268

5 2/1/00 Commerce Place on Consent Calendar.