

AN ACT

ENTITLED, An Act to clarify who is responsible to file the return and remit the sales tax due from auctions.

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

Section 1. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as follows:

All auction sales and consignment sales of tangible personal property and services are sales at retail. The auction clerk shall file the return and remit the tax imposed by this chapter on the gross receipts from each auction after applying the deductions provided by § 10-45-92. However, the auctioneer is responsible for the payment of the tax imposed by this chapter if the auction clerk is an employee of the auctioneer or if the auction clerk does not have a permit as required by this chapter. In addition to any other information required to be kept by this chapter, each auction clerk shall keep records that identify the owner of the property sold at auction and the auctioneer who conducts the sale of such property.

Section 2. That chapter 10-46 be amended by adding thereto a NEW SECTION to read as follows:

All auction sales and consignment sales of tangible personal property and services are sales at retail. The auction clerk shall file the return and remit the tax imposed by this chapter on the gross receipts from each auction after applying the deductions provided by § 10-45-92. However, the auctioneer is responsible for the payment of the tax imposed by this chapter if the auction clerk is an employee of the auctioneer or if the auction clerk does not have a permit as required by this chapter. In addition to any other information required to be kept by this chapter, each auction clerk shall keep records that identify the owner of the property sold at auction and the auctioneer who conducts the sale of such property.

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I certify that the attached Act originated in the

SENATE as Bill No. 167

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. 167
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