

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

357D0632

SENATE BILL NO. 167

Introduced by: Senators Benson and Bogue and Representatives Juhnke and Koskan

1 FOR AN ACT ENTITLED, An Act to require the clerk to file the return and remit the sales tax
2 due from auctions.

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

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

6 All auctions sales and consignment sales of tangible personal property are sales at retail. The
7 clerk shall file the return and remit the tax imposed by this chapter on the gross receipts from
8 each auction after applying the deductions provided by § 10-45-92.