

AN ACT

ENTITLED, An Act to require the payment of cigarette taxes in certain instances.

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

Section 1. That § 10-50-6 be amended to read as follows:

10-50-6. Any cigarette on which a tax has been paid, such payment being evidenced by the affixing of such stamp or imprint, is not subject to a further tax under this chapter. However, any person, who possesses two thousand or more cigarettes that do not bear a tax stamp or imprint indicating that the South Dakota cigarette tax has been paid, shall pay the tax imposed pursuant to § 10-50-3 plus a penalty equal to ten percent of the total tax due.

An Act to require the payment of cigarette taxes in certain instances.

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I certify that the attached Act  
originated in the

SENATE as Bill No. 46

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

Senate Bill No. 46

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