

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

400D0344

SENATE BILL NO. 46

Introduced by: The Committee on Taxation at the request of the Department of Revenue

1 FOR AN ACT ENTITLED, An Act to require the payment of cigarette taxes in certain
2 instances.

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

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

5 10-50-6. Any cigarette on which a tax has been paid, such payment being evidenced by the
6 affixing of such stamp or imprint ~~shall~~ is not be subject to a further tax under this chapter.

7 However, any person, who possesses two thousand or more cigarettes that do not bear a tax
8 stamp or imprint indicating that the South Dakota cigarette tax has been paid, shall pay the tax
9 imposed pursuant to § 10-50-3 plus a penalty equal to ten percent of the total tax due.