

State of South Dakota

SEVENTY-SIXTH SESSION
LEGISLATIVE ASSEMBLY, 2001

444E0782

HOUSE TAXATION COMMITTEE ENGROSSED NO.

HB 1295 - 02/15/2001

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: Representatives Derby and Brown (Richard) and Senator Hutmacher

1 FOR AN ACT ENTITLED, An Act to allow certain interstate shipments of wine.

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

3 Section 1. Notwithstanding any other provision of law, any person who is at least twenty-one
4 years of age may purchase and receive wine from another state as provided in this section if a
5 reciprocal agreement exists between this state and the state from which the wine is sent. The
6 person shall place an order with a package dealer as defined in § 35-1-1 on a form prescribed by
7 the Department of Revenue. The package dealer shall inform the purchaser of the cost of the
8 wine, the amount of any tax that would apply to the purchase pursuant to § 35-5-3, the amount
9 of sales tax that would apply to the purchase, and the amount of any charges for freight and
10 handling. The package dealer may order the wine and shall provide the wine to the purchaser on
11 receipt of payment for the cost of the wine and the taxes and freight and handling charges
12 associated with the purchase. Wine purchased pursuant to this Act may only be delivered and
13 received by the purchaser from a package dealer as defined in § 35-1-1. No registration fee
14 pursuant to chapter 39-13 may be imposed on any purchase of wine made pursuant to this

1 section. No person may receive more than twelve cases of wine, containing no more than nine
2 liters per case, in any calendar year for personal use from another state under this Act. No person
3 who receives wine under this Act may resell any of the wine. The Department of Revenue shall
4 promulgate rules pursuant to chapter 1-26 to provide for the reporting and tracking of
5 information related to the sale of wine under this Act and to prescribe forms for the
6 implementation of this Act.

7 Section 2. Any licensee who holds a license for the retail sale of wine for consumption off
8 the licensed premises may ship no more than twelve cases of wine per shipment. A case may
9 contain no more than nine liters per case in any one shipment. Any wine sold may only be for
10 personal use and not for resale. The wine may only be sold directly to a resident of another state
11 if the state to which the wine is sent allows residents of the state to receive wine sent from
12 outside that state. The sale is considered to have occurred in this state.

13 Section 3. Any container of wine being shipped into or out of this state shall be clearly
14 labeled to indicate that it contains alcoholic beverages and that it may not be delivered to a
15 person who is not at least twenty-one years of age or to a person who is visibly intoxicated.