

State of South Dakota

SEVENTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2002

456H0380

HOUSE BILL NO. 1102

Introduced by: Representatives Pederson (Gordon), Nachtigal, and Van Gerpen and Senators
Vitter and Hutmacher

1 FOR AN ACT ENTITLED, An Act to revise the gross receipts tax that applies to certain
2 telephone companies.

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

4 Section 1. That § 10-33-21 be amended to read as follows:

5 10-33-21. All persons, corporations, cooperatives, and associations engaged in furnishing
6 and providing telephone and exchange service comprising rental and toll service by means of
7 wired circuits and otherwise and whose annual gross receipts are less than ~~twenty-five~~ fifty
8 million dollars shall be taxed on the basis of gross receipts, according to one of the two following
9 schedules. Whichever schedule provides the lesser percentage of tax shall be applied by the
10 Department of Revenue:

11 SCHEDULE A

12 Average Number of Customers	Percentage of Tax on
13 Per Mile of Line (Density)	Gross Revenue
14 Not more than 1	2
15 More than 1, but not more than 2	3



