

State of South Dakota

SEVENTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2004

400J0213

HOUSE ENGROSSED NO. **HB 1042** - 02/11/2004

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

1 FOR AN ACT ENTITLED, An Act to authorize the Department of Revenue and Regulation to
2 utilize private collection agencies and attorneys in the collection of delinquent taxes.

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

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

6 If it appears to the satisfaction of the secretary of revenue and regulation that state collection
7 efforts have failed, the secretary may employ collection agencies or attorneys on a contingent
8 fee basis to collect any such delinquent accounts.

