

State of South Dakota

SEVENTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2004

555J0765

SENATE BILL NO. 161

Introduced by: Senator Moore

1 FOR AN ACT ENTITLED, An Act to require cigarettes to be delivered to a certain location in
2 South Dakota before sale and delivery to any South Dakota retailers.

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

4 Section 1. That § 10-50-25 be amended to read as follows:

5 10-50-25. ~~When~~ If the secretary of revenue and regulation ~~shall find~~ finds that the collection
6 of the tax imposed by this chapter would be facilitated thereby, ~~he~~ the secretary may authorize
7 any person, ~~resident or located outside this state,~~ engaged in the business of selling ~~and shipping~~
8 cigarettes into this state and purchasing at least seventy-five percent of such cigarettes from ~~the~~
9 cigarette manufacturers ~~thereof~~, and who is a resident of any state authorizing by law the
10 licensing of nonresidents, including residents of this state, to distribute cigarettes ~~therein, upon~~
11 after complying with the requirements of the secretary of revenue and regulation; to import
12 unstamped cigarettes to a facility located within South Dakota to which all cigarettes shall be
13 delivered and deposited prior to sale of any cigarettes to any South Dakota retailer. The
14 distributor shall affix or cause to be affixed the stamps required by this chapter on behalf of the
15 purchasers of such cigarettes, ~~who would otherwise be taxable therefor, and the.~~ The secretary
16 of revenue and regulation may sell such stamps to ~~such person as hereinbefore provided, or the~~



1 ~~secretary of revenue and regulation may~~ authorize the use of a metering machine by such person
2 ~~as hereinbefore provided.~~