

State of South Dakota

EIGHTIETH SESSION
LEGISLATIVE ASSEMBLY, 2005

456L0760

HOUSE BILL NO. 1224

Introduced by: Representatives Van Norman, Bradford, and Valandra and Senators Bartling, Adelstein, and Kloucek

1 FOR AN ACT ENTITLED, An Act to revise the types of taxes that the state may enter into
2 compacts with tribes.

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

4 Section 1. That § 10-12A-4 be amended to read as follows:

5 10-12A-4. The department may enter into tax collection agreements with any Indian tribe
6 under the provisions of this chapter and chapter 1-24. These agreements may provide for the
7 collection of any of the following state taxes and any tribal taxes imposed by a tribe that are
8 identical to the following state taxes:

- 9 (1) The retail sales and service tax imposed by chapter 10-45;
- 10 (2) The use tax imposed by chapter 10-46;
- 11 (3) The contractors' excise tax imposed by chapter 10-46A;
- 12 (4) The alternate contractors' excise tax imposed by chapter 10-46B;
- 13 (5) The cigarette tax imposed by chapter 10-50;
- 14 (6) The motor vehicle excise tax imposed by chapter 32-5B; ~~or~~
- 15 (7) The fuel excise tax imposed by chapter 10-47B;



1 (8) The taxation of telephone companies valued by chapter 10-33, not including the taxes
2 imposed on gross receipts by § 10-33-21;

3 (9) The taxation of electric, heating, water, and gas companies valued pursuant to chapter
4 10-35;

5 (10) The taxation of rural water supply companies valued pursuant to chapter 10-36A; or

6 (11) The taxation of pipeline companies pursuant valued pursuant to chapter 10-37.

7 The agreement may provide for the retention by the department of an agreed-upon
8 percentage of the gross revenue as an administrative fee.