

# State of South Dakota

EIGHTIETH SESSION  
LEGISLATIVE ASSEMBLY, 2005

490L0433

## SENATE BILL NO. 87

Introduced by: Senators Schoenbeck, Abdallah, Bogue, Broderick, Dempster, Gray, Knudson, Koetzle, Moore, Nesselhuf, Olson (Ed), Sutton (Dan), and Two Bulls and Representatives Michels, Bradford, Cutler, Deadrick, Dykstra, Gillespie, Haley, Hennies, Hunt, Murschel, O'Brien, Peters, Putnam, Tornow, and Van Norman

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding the collection of taxes  
2 imposed on the services of a lawyer.

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

4 Section 1. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as  
5 follows:

6 For purposes of this chapter and chapter 10-45C, services of a lawyer are deemed to be  
7 received by the client at the client's file.

