

State of South Dakota

EIGHTIETH SESSION
LEGISLATIVE ASSEMBLY, 2005

832L0432

SENATE BILL NO. 88

Introduced by: Senators Schoenbeck, Abdallah, Bogue, Broderick, Gray, Knudson, Koetzle, Moore, Olson (Ed), and Sutton (Dan) and Representatives Michels, Cutler, Deadrick, Gillespie, Haley, Hennies, Hunt, Murschel, O'Brien, and Tornow

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding the collection of tax
2 by retailers maintaining a place of business in the state.

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

4 Section 1. That § 10-46-20 be amended to read as follows:

5 10-46-20. Any retailer maintaining a place of business in this state, and making sales of
6 tangible personal property or services for storage, use or other consumption in this state, not
7 exempted under the provisions of §§ 10-46-6 to 10-46-17.5, inclusive, ~~shall~~ may, at the time of
8 making such sale, whether within or without the state, collect the tax imposed by this chapter
9 from the purchaser, and give to the purchaser a receipt therefor in the manner and form
10 prescribed by the secretary of revenue and regulation, if the secretary of revenue and regulation
11 shall, by rule promulgated pursuant to chapter 1-26, require such receipt. Such retailer shall list
12 with the secretary of revenue and regulation the name and address of all ~~his~~ of the retailer's
13 agents operating in this state, and the location of any and all ~~his~~ of the retailer's distribution or
14 sales houses or offices or other places of business in this state.

