

AN ACT

ENTITLED, An Act to revise the reporting and remittance requirements for certain state taxes and to declare an emergency.

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

Section 1. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as follows:

Any person who holds a license issued pursuant to chapters 10-33A, 10-45, 10-45D, 10-46A, 10-46B, or 10-52A or who is a person whose receipts are subject to the tax imposed by chapters 10-33A, 10-45, 10-45D, 10-46A, 10-46B, or 10-52A shall, except as otherwise provided in this section, file a return, and pay any tax due, to the Department of Revenue and Regulation on or before the twentieth day of the month following each monthly period. The return shall be filed on forms prescribed and furnished by the department.

If the person remits the tax by electronic transfer to the state, the person shall file the return by electronic means on or before the twenty-third day of the month following each monthly period and remit the tax on or before the second to the last day of the month following each monthly period.

The secretary may require or allow a person to file a return, and pay any tax due, on a basis other than monthly and the return and remittance is due the last day of the month following the reporting period, or at time otherwise determined by the secretary.

The secretary of revenue and regulation may grant an extension of not more than five days for filing a return and remittance. However, the secretary of revenue and regulation may grant an extension for remitting the tax to a qualified business as provided in §§ 10-45-99 to 10-45-107, inclusive, for six months.

Unless an extension is granted, penalty or interest under § 10-59-6 shall be paid if a return or remittance is not made on time.

Section 2. That § 10-45-27 be repealed.

Section 3. That § 10-45D-10 be repealed.

Section 4. That § 10-46A-1.6 be repealed.

Section 5. That § 10-46B-1.4 be repealed.

Section 6. That § 10-52A-4 be repealed.

Section 7. That § 10-33A-10 be repealed.

Section 8. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as follows:

Any person licensed pursuant to chapter 10-33A, 10-45, 10-45D, 10-46A, 10-46B, or 10-52A shall file the applicable tax return whether or not the person has gross receipts subject to tax.

Section 9. Any prior collection, appropriation, or distribution of the revenue consistent with the provisions of section 8 of this Act is hereby validated, ratified, and affirmed.

Section 10. That § 10-45-27.1 be repealed.

Section 11. That § 10-45D-10.1 be repealed.

Section 12. That § 10-46A-8.1 be repealed.

Section 13. That § 10-46B-15.1 be repealed.

Section 14. That § 10-52A-4.1 be repealed.

Section 15. Whereas, this Act is necessary for the support of the state government and its existing public institutions, an emergency is hereby declared to exist, and this Act shall be in full force and effect from and after its passage and approval.

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I certify that the attached Act originated in the

HOUSE as Bill No. 1048

Chief Clerk

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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1048
File No. _____
Chapter No. _____

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Received at this Executive Office this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

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The attached Act is hereby approved this _____ day of _____ , A.D., 20____

Governor

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STATE OF SOUTH DAKOTA,
ss.

Office of the Secretary of State

Filed _____ , 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State