

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

654M0496

HOUSE BILL NO. 1106

Introduced by: Representatives Dykstra, Cutler, Frost, Hackl, and Willadsen and Senators Olson (Ed), Gant, Hansen (Tom), and Koetzle

1 FOR AN ACT ENTITLED, An Act to repeal the excise tax on the gross receipts of personal
2 communications system, wireless, and cellular telecommunications companies.

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

4 Section 1. That § 10-33A-4 be repealed.

5 ~~10-33A-4. There is hereby imposed a tax of four percent upon the gross receipts of~~
6 ~~telecommunications services, as defined in § 10-33A-2, that originate and terminate in the same~~
7 ~~state and are billed to a customer with a place of primary use in this state or are deemed to have~~
8 ~~originated or been received in this state and to be billed or charged to a service address in this~~
9 ~~state if the customer's place of primary use is located in this state regardless of where the service~~
10 ~~actually originates or terminates. Notwithstanding any other provision of this chapter and for~~
11 ~~purposes of the tax imposed by this section, the tax imposed upon mobile telecommunication~~
12 ~~services shall be administered in accordance with 4 U.S.C. §§ 116-126 as of July 28, 2000.~~

13 Section 2. That §§ 10-33A-1 to 10-33A-3, inclusive, and §§ 10-33A-5 to 10-33A-20,
14 inclusive, be repealed.

