

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

400M0229

HOUSE TAXATION COMMITTEE ENGROSSED NO.

HB 1048 - 01/17/2006

Introduced by: The Committee on Taxation at the request of the Department of Revenue and Regulation

1 FOR AN ACT ENTITLED, An Act to revise the reporting and remittance requirements for
2 certain state taxes and to declare an emergency.

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

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

6 Any person who holds a license issued pursuant to chapters 10-33A, 10-45, 10-45D, 10-
7 46A, 10-46B, or 10-52A or who is a person whose receipts are subject to the tax imposed by
8 chapters 10-33A, 10-45, 10-45D, 10-46A, 10-46B, or 10-52A shall, except as otherwise
9 provided in this section, file a return, and pay any tax due, to the Department of Revenue and
10 Regulation on or before the twentieth day of the month following each monthly period. The
11 return shall be filed on forms prescribed and furnished by the department.

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



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

4 The secretary of revenue and regulation may grant an extension of not more than five days
5 for filing a return and remittance. However, the secretary of revenue and regulation may grant
6 an extension for remitting the tax to a qualified business as provided in §§ 10-45-99 to 10-45-
7 107, inclusive, for six months.

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

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 That § 10-45-27 be repealed.

11 ~~10-45-27. Any person who is the holder of a sales tax permit or is a retailer whose receipts~~
12 ~~are subject to sales tax in this state during the periods specified by this section shall make a~~
13 ~~return and remittance to the Department of Revenue and Regulation on forms prescribed and~~
14 ~~furnished by the department in the following manner:~~

15 ~~(1) Any person whose tax liability is one thousand dollars or more annually, shall file the~~
16 ~~return and remit the tax on or before the twentieth day of the month following each~~
17 ~~monthly period;~~

18 ~~(2) Any person whose tax liability is less than one thousand dollars annually, shall file~~
19 ~~the return and remit the tax on or before the last day of the month following each~~
20 ~~two-month period;~~

21 ~~(3) Any person whose tax liability is one thousand dollars or more annually and who~~
22 ~~remits the tax by electronic transfer to the state, shall file the return by electronic~~
23 ~~means on or before the twenty-third day of the month following each monthly period~~
24 ~~and remit the tax on or before the second to the last day of the month following each~~

1 monthly period:

2 ~~—The secretary of revenue and regulation may grant an extension of not more than five days~~
3 ~~for filing a return and remittance. However, the secretary of revenue and regulation may grant~~
4 ~~an extension for remitting the tax to a qualified business as provided in §§ 10-45-99 to 10-45-~~
5 ~~107, inclusive, for six months.~~

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

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

9 ~~—10-45D-10. Any person who is subject to the tax imposed by §§ 10-45D-1 to 10-45D-14,~~
10 ~~inclusive, shall make a return and remittance to the Department of Revenue and Regulation on~~
11 ~~forms prescribed and furnished by the department in the following manner:~~

12 ~~—(1) Any person, whose tax liability is one thousand dollars or more annually, shall file~~
13 ~~the return and remit the tax on or before the twentieth day of the month following~~
14 ~~each monthly period;~~

15 ~~—(2) Any person, whose tax liability is less than one thousand dollars annually, shall file~~
16 ~~the return and remit the tax on or before the last day of the month following each~~
17 ~~two-month period; and~~

18 ~~—(3) Any person, whose tax liability is one thousand dollars or more annually and who~~
19 ~~remits the tax by electronic transfer to the state, shall file the return by electronic~~
20 ~~means on or before the twenty-third day of the month following each monthly period~~
21 ~~and remit the tax on or before the second to the last day of the month following each~~
22 ~~monthly period.~~

23 ~~—The secretary of revenue and regulation may grant an extension of not more than five days~~
24 ~~for filing a return and remittance. Unless an extension is granted, penalty or interest under § 10-~~

1 ~~59-6 shall be paid if a return or remittance is not made on time.~~

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

3 ~~10-46A-1.6. Any person who is the holder of a contractor's excise tax license or is a~~
4 ~~contractor whose receipts are subject to contractor's excise tax in this state during the periods~~
5 ~~specified by this section shall make a return and remittance to the Department of Revenue and~~
6 ~~Regulation on forms prescribed and furnished by the department in the following manner:~~

7 ~~(1) Any person whose tax liability is one thousand dollars or more annually, shall file the~~
8 ~~return and remit the tax on or before the twentieth day of the month following each~~
9 ~~monthly period;~~

10 ~~(2) Any person whose tax liability is less than one thousand dollars annually, shall file~~
11 ~~the return and remit the tax on or before the last day of the month following each~~
12 ~~two-month period;~~

13 ~~(3) Any person whose tax liability is one thousand dollars or more annually and who~~
14 ~~remits the tax by electronic transfer to the state, shall file the return by electronic~~
15 ~~means on or before the twenty-third day of the month following each monthly period~~
16 ~~and remit the tax on or before the second to the last day of the month following each~~
17 ~~monthly period.~~

18 ~~The secretary of revenue and regulation may grant an extension of not more than five days~~
19 ~~for filing a return and remittance. Unless an extension is granted, the person with the tax liability~~
20 ~~shall pay the penalty or interest as provided by § 10-59-6 if a return or remittance is not made~~
21 ~~on time.~~

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

23 ~~10-46B-1.4. Any person who is the holder of a contractor's excise tax license or is a~~
24 ~~contractor whose receipts are subject to contractor's excise tax in this state during the periods~~

1 specified by this section shall make a return and remittance to the Department of Revenue and
2 Regulation on forms prescribed and furnished by the department in the following manner:

3 ~~—(1)— Any person whose tax liability is one thousand dollars or more annually, shall file the~~
4 ~~return and remit the tax on or before the twentieth day of the month following each~~
5 ~~monthly period;~~

6 ~~—(2)— Any person whose tax liability is less than one thousand dollars annually, shall file~~
7 ~~the return and remit the tax on or before the last day of the month following each~~
8 ~~two-month period;~~

9 ~~—(3)— Any person whose tax liability is one thousand dollars or more annually and who~~
10 ~~remits the tax by electronic transfer to the state, shall file the return by electronic~~
11 ~~means on or before the twenty-third day of the month following each monthly period~~
12 ~~and remit the tax on or before the second to the last day of the month following each~~
13 ~~monthly period.~~

14 ~~—The secretary of revenue and regulation may grant an extension of not more than five days~~
15 ~~for filing a return and remittance. Unless an extension is granted, the person with the tax liability~~
16 ~~shall pay the penalty or interest as provided by § 10-59-6 if a return or remittance is not made~~
17 ~~on time.~~

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

19 ~~—10-52A-4. Any person who is subject to the tax imposed by this chapter shall make a return~~
20 ~~and remittance to the department on forms prescribed and furnished by the department in the~~
21 ~~following manner:~~

22 ~~—(1)— Any person whose tax liability is one thousand dollars or more annually, shall file the~~
23 ~~return and remit the tax on or before the twentieth day of the month following each~~
24 ~~monthly period;~~

1 ~~—(2) Any person whose tax liability is less than one thousand dollars annually, shall file~~
2 ~~the return and remit the tax on or before the last day of the month following each~~
3 ~~two-month period; and~~

4 ~~—(3) Any person whose tax liability is one thousand dollars or more annually and who~~
5 ~~remits the tax by electronic transfer to the state, shall file the return by electronic~~
6 ~~means on or before the twenty-third day of the month following each monthly period~~
7 ~~and remit the tax on or before the second to the last day of the month following each~~
8 ~~monthly period.~~

9 ~~—The secretary of revenue and regulation may grant an extension of not more than five days~~
10 ~~for filing a return and remittance. Unless an extension is granted, penalty or interest pursuant~~
11 ~~to § 10-59-6 shall be paid if a return or remittance is not made on time.~~

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

13 ~~—10-33A-10. Any person who is the holder of a telecommunications gross receipts tax license~~
14 ~~or is a telecommunications company whose receipts are subject to telecommunications gross~~
15 ~~receipts tax in this state shall file a return and remit the tax on or before the twentieth day of the~~
16 ~~month following each monthly period. If the telecommunications company files the return and~~
17 ~~remits the tax by electronic transfer to the state, the telecommunications company shall file the~~
18 ~~return and remit the tax on or before the last day of the month following each monthly period.~~

19 ~~—The secretary may grant an extension of not more than five days for filing a return and~~
20 ~~remittance. Unless an extension is granted, penalty or interest under § 10-59-6 shall be paid if~~
21 ~~a return or remittance is not made on time.~~

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

24 Any person licensed pursuant to chapter 10-33A, 10-45, 10-45D, 10-46A, 10-46B, or 10-

1 52A shall file the applicable tax return whether or not the person has gross receipts subject to
2 tax.

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

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

6 ~~10-45-27.1. A person licensed pursuant to this chapter shall file the applicable tax return
7 whether or not the person has gross receipts subject to tax.~~

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

9 ~~10-45D-10.1. A person licensed pursuant to this chapter shall file the applicable tax return
10 whether or not the person has gross receipts subject to tax.~~

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

12 ~~10-46A-8.1. A person licensed pursuant to this chapter shall file the applicable tax return
13 whether or not the person has gross receipts subject to tax.~~

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

15 ~~10-46B-15.1. A person licensed pursuant to this chapter shall file the applicable tax return
16 whether or not the person has gross receipts subject to tax.~~

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

18 ~~10-52A-4.1. A person licensed pursuant to this chapter shall file the applicable tax return
19 whether or not the person has gross receipts subject to tax.~~

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

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

400M0324

HOUSE JUDICIARY COMMITTEE ENGROSSED NO.

HB 1051 - 01/13/2006

Introduced by: The Committee on Judiciary at the request of the Department of Social Services

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding notice to a tribe of
2 a child custody proceeding subject to the Indian Child Welfare Act.

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

4 Section 1. That § 26-7A-15 be amended to read as follows:

5 26-7A-15. The officer or party who takes a child into temporary custody, with or without
6 a court order, except under a court order issued during a noticed hearing after an action has been
7 commenced, shall immediately, without unnecessary delay in keeping with the circumstances,
8 inform the child's parents, guardian, or custodian of the temporary custody and of the right to
9 a prompt hearing by the court to determine whether temporary custody should be continued. If
10 the child's parents, guardian, or custodian cannot be located after reasonable inquiry, the officer
11 or party taking temporary custody of the child shall report that fact and the circumstances
12 immediately to the state's attorney. The state's attorney shall notify the child's parents, guardian,
13 or custodian, without unnecessary delay, of the time, date, and place of the temporary custody
14 hearing. If the temporary custody hearing concerns an apparent abused or neglected Indian child,
15 the state's attorney or Department of Social Services shall make reasonable efforts to inform the



1 Indian custodian and the designated tribal agent for the Indian child's tribe, if known, of the
2 time, date, and place of the temporary custody hearing. The information regarding the temporary
3 custody hearing may be provided to the Indian custodian or ~~Indian child's tribe~~ the designated
4 tribal agent orally or in writing, including by telephone or facsimile. The hearing shall be held
5 within forty-eight hours if it concerns any apparent abused or neglected child or if it concerns
6 any apparent delinquent child pursuant to § 26-8C-3 or within twenty-four hours if it concerns
7 any apparent child in need of supervision pursuant to § 26-8B-3, excluding Saturdays, Sundays,
8 and court holidays, after taking the child into temporary custody, unless extended by order of
9 the court. Failure to notify the child's parents, guardian, or custodian, or to inform the Indian
10 custodian or the ~~Indian child's tribe~~ designated tribal agent, of the temporary custody hearing
11 is not cause for delay of the hearing if the child is represented by an attorney at the hearing. As
12 used in this section, the terms, Indian child, Indian custodian, and Indian child's tribe, are
13 defined as in 25 U.S.C. § 1903, as amended to January 1, 2005.

14 Section 2. That chapter 26-7A be amended by adding thereto a NEW SECTION to read as
15 follows:

16 As used in this chapter, the term, designated tribal agent, means the agent, agency, or entity
17 designated by the tribe, through tribal code or resolution, to receive notices of child custody
18 proceedings subject to the Indian Child Welfare Act. The tribe may provide, in writing, to the
19 director of the Division of Child Protection Services, Department of Social Services, the name
20 or title, address, telephone number, and facsimile number, if applicable, of the designated agent.
21 The department shall make the information available electronically by posting the information
22 on the department's website not later than ten business days after the information is received by
23 the director. If a tribe does not designate a tribal agent for receipt of notice, notice shall be given
24 in accordance with 25 C.F.R. 23.12.

1 Section 3. That § 26-7A-15.1 be amended to read as follows:

2 26-7A-15.1. In any proceeding under chapters 26-7A, 26-8A, or 26-8B, to which the terms
3 of the "Indian Child Welfare Act", 25 U.S.C. § 1901 et seq., as amended to January 1, 2005,
4 apply:

5 (1) If the state's attorney knows or has reason to know that an Indian child is involved,
6 the state's attorney shall notify the parent or Indian custodian and the Indian child's
7 tribe, if known, of the pending proceedings and of their right of intervention. The
8 notice shall be sent by registered mail with return receipt requested but may be
9 personally served on any person entitled herein to receive notice in lieu of mail
10 service. The notice to the Indian child's tribe shall be sent to the designated tribal
11 agent. However, if the tribe appears by counsel or by a representative of the tribe
12 pursuant to § 26-8A-33, the notice shall be sent to counsel or to the representative,
13 as applicable. If the identity or location of the parent or Indian custodian and the
14 Indian child's tribe cannot be determined, the notice shall be given to the United
15 States Secretary of the Interior and to the area director for the Bureau of Indian
16 Affairs in like manner, who have fifteen days after receipt to provide the requisite
17 notice to the parent or Indian custodian and the tribe;

18 (2) The state's attorney shall provide ~~such~~ the notice prior to any adjudicatory hearing
19 and prior to any final dispositional hearing in which the state seeks termination of
20 parental rights of one or both parents or termination of the rights of the Indian
21 custodian. However, upon intervention, the parent, tribe, or Indian custodian is
22 entitled to notice in the manner authorized by the Rules of Civil Procedure and
23 chapters 26-7A and 26-8A. The notice shall be served on counsel for the tribe or the
24 representative for the tribe pursuant to § 26-8A-33, as applicable;

1 (3) The court shall establish in the record that a notice of the proceeding was provided
2 as required in this section. No foster care placement or termination of parental rights
3 proceedings may be held until at least ten days after receipt of the foregoing notice
4 by the parent or Indian custodian and the tribe or the Secretary. The parent or Indian
5 custodian or the tribe shall, upon request, be granted up to twenty additional days to
6 prepare for the proceeding;

7 (4) The notice required in this section shall be written in clear and understandable
8 language and shall include the following:

- 9 (a) The name and tribal affiliation, if known, of the Indian child;
- 10 (b) A copy of the petition unless the notice is served by publication pursuant to
11 § 26-7A-48;
- 12 (c) The name and address of the state's attorney;
- 13 (d) A statement listing the rights of the Indian child's parents, Indian custodians,
14 and tribes, under the Indian Child Welfare Act, 25 U.S.C. § 1901, et. seq., as
15 amended to January 1, 2005, including:
 - 16 (I) The right of a Indian custodian or the Indian child's tribe to intervene
17 in a proceeding for the foster care placement of, or termination of
18 parental rights to, the Indian child;
 - 19 (ii) The right to file a motion to transfer the proceeding to the tribal court
20 of the Indian child's tribe;
 - 21 (iii) The right to be granted up to twenty days from the receipt of the notice
22 to prepare for the proceeding; and
 - 23 (iv) The right to request that the court grant further extensions of time;
- 24 (e) If the petition alleges the child to be an abused or neglected child, a statement

1 that the termination of parental or custodial rights is a possible remedy under
2 the proceedings;

3 (f) A statement that if the Indian child's parents or Indian custodian are unable to
4 afford counsel, counsel may be appointed to represent them;

5 (g) A statement in the notice to the tribe that the information contained in the
6 notice, petition, pleading, or other documents are confidential; and

7 (h) The location, mailing address and telephone number of the court.

8 The original or a copy of each notice sent pursuant to this section shall be filed with
9 the court together with any return receipts or other proof of service;

10 (5) Each party may examine all reports or other documents filed with the court upon
11 which any decision with respect to such action may be based.

12 As used in this section, the terms, Indian, Indian child, parent, Indian custodian, tribe, Indian
13 child's tribe, foster care placement, termination of parental rights, and secretary, are defined as
14 in 25 U.S.C. § 1903, as amended to January 1, 2005.

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

671M0139

HOUSE ENGROSSED NO. **HJR 1002** - 01/17/2006

Introduced by: Representatives Michels, Haley, Heineman, Hunhoff, and Putnam and Senators Olson (Ed), Broderick, Gray, Peterson (Jim), and Schoenbeck at the request of the Constitutional Revision Commission

1 A JOINT RESOLUTION, To repeal certain voided constitutional provisions regarding term
2 limits for United States senators and representatives.

3 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE STATE OF SOUTH
4 DAKOTA, THE SENATE CONCURRING THEREIN:

5 Section 1. That at the next general election held in the state, the repeal of Article III, section
6 32 of the Constitution of the State of South Dakota, as set forth in section 2 of this Joint
7 Resolution, which is hereby agreed to, shall be submitted to the electors of the state for
8 approval.

9 Section 2. That Article III, section 32 of the Constitution of the State of South Dakota, be
10 repealed.

11 § 32. ~~Commencing with the 1992 election, no person may be elected to more than two~~
12 ~~consecutive terms in the United States senate or more than six consecutive terms in the United~~
13 ~~States house of representatives.~~



State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

257M0080

SENATE STATE AFFAIRS COMMITTEE ENGROSSED

NO. **HJR 1003** - 01/27/2006

Introduced by: Representatives Michels, Haley, Heineman, Hunhoff, and Putnam and Senators Olson (Ed), Broderick, Gray, Peterson (Jim), and Schoenbeck at the request of the Constitutional Revision Commission

1 A JOINT RESOLUTION, To revise certain constitutional provisions regarding the Legislature.
2 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE STATE OF SOUTH
3 DAKOTA, THE SENATE CONCURRING THEREIN:

4 Section 1. That at the next general election, the following amendments to Article III and
5 Article IV of the Constitution of the State of South Dakota, as set forth in sections 2 to 10,
6 inclusive, of this Joint Resolution, which are hereby agreed to, shall be submitted to the electors
7 of the state for approval.

8 Section 2. That Article III, section 2 of the Constitution of the State of South Dakota, be
9 amended to read as follows:

10 § 2. ~~After the Legislature elected for the years 1937 and 1938 the~~ The number of members
11 of the house of representatives shall not be less than fifty nor more than seventy-five, and the
12 number of members of the senate shall not be less than twenty-five nor more than thirty-five.

13 ~~The sessions of the Legislature shall be biennial except as otherwise provided in this~~
14 ~~Constitution.~~



1 Section 3. That Article III, section 6 of the Constitution of the State of South Dakota, be
2 amended to read as follows:

3 § 6. The terms of office of the members of the Legislature shall be two years; they shall
4 receive for their services the salary fixed by law under the provisions of § 2 of article XXI of
5 this Constitution, ~~and five cents for every mile of necessary travel in going to and returning from~~
6 ~~the place of meeting of the Legislature on the most usual route.~~

7 No person may serve more than four consecutive terms or a total of eight consecutive years
8 in the senate and more than four consecutive terms or a total of eight consecutive years in the
9 house of representatives. However, this restriction does not apply to partial terms to which a
10 legislator may be appointed ~~or to legislative service before January 1, 1993.~~

11 A regular session of the Legislature shall ~~be held in each odd-numbered year and shall not~~
12 ~~exceed forty legislative days, excluding Sundays, holidays, and legislative recess, except in~~
13 ~~cases of impeachment, and members not exceed forty legislative days in each odd-numbered~~
14 year and shall not exceed thirty-five legislative days in each even-numbered year except in cases
15 of impeachment. Sundays, holidays, and days of legislative recess shall not be included as
16 legislative days. Members of the Legislature shall receive no other pay or perquisites except
17 salary, expenses, per diem, and mileage as provided by law.

18 ~~A regular session of the Legislature shall be held in each even-numbered year beginning~~
19 ~~with the year 1964 and shall not exceed thirty-five legislative days, excluding Sundays, holidays~~
20 ~~and legislative recess, except in cases of impeachment, and members of the Legislature shall~~
21 ~~receive no other pay or perquisites except salary and mileage.~~

22 Section 4. That Article III, section 13 of the Constitution of the State of South Dakota, be
23 amended to read as follows:

24 § 13. Each house shall keep a journal of its proceedings and publish the same ~~from time to~~

1 ~~time, except such parts as require secrecy, and the~~ as provided by law. The yeas and nays of
2 members on any question shall be taken at the desire of one-sixth of those present and entered
3 upon the journal.

4 Section 5. That Article III, section 14 of the Constitution of the State of South Dakota, be
5 amended to read as follows:

6 § 14. In all elections to be made by the Legislature the members thereof shall vote ~~viva voce~~
7 and their votes shall be entered in the journal.

8 Section 6. That Article III, section 15 of the Constitution of the State of South Dakota, be
9 amended to read as follows:

10 § 15. ~~The sessions of each house and of the committee of the whole shall be open, unless~~
11 ~~when the business is such as ought to be kept secret~~ All legislative sessions, joint sessions, and
12 committee meetings shall be open to the public unless a two-thirds majority of the membership
13 declares the business is such as ought to be kept secret. No votes may be taken at any session
14 or meeting closed to the public.

15 Section 7. That Article III, section 17 of the Constitution of the State of South Dakota, be
16 amended to read as follows:

17 § 17. Every bill shall be ~~read twice~~ entered upon the journal, by number and title ~~once~~, when
18 introduced; and ~~once upon~~ shall be read, by number and title, prior to final passage; ~~but one~~
19 ~~reading at length may be demanded at any time before final passage.~~

20 Section 8. That Article III, section 29 of the Constitution of the State of South Dakota, be
21 amended to read as follows:

22 § 29. Notwithstanding any general or special provisions of the Constitution, in order to
23 insure continuity of state and local governmental operations in periods of emergency resulting
24 from ~~disasters~~ a natural or man-made disaster or a disaster caused by enemy attack, the

1 Legislature shall have the power and the immediate duty ~~(1)~~ to provide for prompt and
2 temporary succession to the powers and duties of public offices, of whatever nature and whether
3 filled by election or appointment, the incumbents of which may become unavailable for carrying
4 on the powers and duties of such offices, and ~~(2)~~ to adopt such other measures as may be
5 necessary and proper for insuring the continuity of governmental operations. In the exercise of
6 the powers hereby conferred the Legislature shall in all respects conform to the requirements
7 of this Constitution except to the extent that in the judgment of the Legislature so to do would
8 be impracticable or would admit of undue delay.

9 Section 9. That Article III be amended by adding thereto a NEW SECTION to read as
10 follows:

11 § 33. The members of the senate shall elect one member to preside as president of the
12 senate.

13 The members of the house of representatives shall elect one member to preside as speaker
14 of the house of representatives.

15 Section 10. That Article IV, section 5 of the Constitution of the State of South Dakota, be
16 amended to read as follows:

17 § 5. ~~The lieutenant governor shall be president of the senate but shall have no vote unless~~
18 ~~the senators be equally divided.~~ The lieutenant governor shall perform the duties and exercise
19 the powers that may be delegated to him by the Governor.

20 Section 11. The provisions of sections 9 and 10 of this Joint Resolution are effective
21 January 1, 2011.

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

589M0129

SENATE APPROPRIATIONS COMMITTEE

ENGROSSED NO. **SB 2** - 01/27/2006

Introduced by: Senators Schoenbeck, Bogue, and Moore and Representatives Michels,
Hargens, and Rhoden

1 FOR AN ACT ENTITLED, An Act to appropriate money for the creation of a circuit court
2 judgeship in the second judicial circuit.

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

4 Section 1. There is hereby appropriated from the state general fund the sum of one hundred
5 ninety-one thousand two dollars (\$191,002), or so much thereof as may be necessary, to the
6 Unified Judicial System for the creation of a circuit court judgeship in the second judicial
7 circuit. The sum of one hundred seventy-five thousand four hundred seventy-three dollars
8 (\$175,473) appropriated by this section may be used for personal services and benefits. The sum
9 of fifteen thousand five hundred twenty-nine dollars (\$15,529) appropriated by this section may
10 be used for operational expenses.

11 Section 2. There is hereby approved 2.0 FTE for a circuit court judge position and support
12 staff in the second judicial circuit.

13 Section 3. The state court administrator shall approve vouchers and the state auditor shall
14 draw warrants to pay expenditures authorized by this Act.

15 Section 4. Any amounts appropriated in this Act not lawfully expended or obligated by



1 June 30, 2007, shall revert in accordance with § 4-8-21.

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

527M0311

SENATE APPROPRIATIONS COMMITTEE

ENGROSSED NO. **SB 20** - 01/27/2006

Introduced by: The Committee on Appropriations at the request of the Board of Regents

1 FOR AN ACT ENTITLED, An Act to authorize the Board of Regents to construct a new dairy
2 manufacturing plant at South Dakota State University and to make an appropriation therefor.

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

4 Section 1. The Board of Regents may contract for the construction, completion, furnishing,
5 equipping, and maintaining of, including heating air conditioning, plumbing, water, sewer,
6 electric facilities, architectural and engineering services, asbestos abatement, and such other
7 services as may be required to construct, a new dairy manufacturing plant at South Dakota State
8 University in Brookings, in Brookings County, at an estimated cost of four million dollars.

9 Section 2. There is hereby appropriated to the Board of Regents four million dollars
10 (\$4,000,000), or so much thereof as may be necessary, from private donations and grants
11 received by South Dakota State University to construct the facility described in section 1 of this
12 Act.

13 Section 3. The Board of Regents may accept, transfer, and expend any funds obtained for
14 these purposes from federal sources, gifts, contributions, or any other source, all of which shall
15 be deemed appropriated to the project authorized by this Act.



1 Section 4. The design and construction of the facility approved by this Act shall be under
2 the general supervision of the Bureau of Administration as provided in § 5-14-2. The
3 commissioner of the Bureau of Administration and the executive director of the Board of
4 Regents shall approve vouchers and the state auditor shall draw warrants to pay expenditures
5 authorized by this Act.

6 Section 5. No general fund dollars may be used for the maintenance and repair of the facility
7 authorized by this Act.

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

527M0314

SENATE APPROPRIATIONS COMMITTEE

ENGROSSED NO. **SB 21** - 01/27/2006

Introduced by: The Committee on Appropriations at the request of the Board of Regents

1 FOR AN ACT ENTITLED, An Act to authorize the Board of Regents to construct a manure
2 separator for the South Dakota Agricultural Experiment Station and to make an
3 appropriation therefor.

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

5 Section 1. The Board of Regents may contract for the construction, completion, furnishing,
6 equipping, and maintaining of, including heating, air conditioning, plumbing, water, sewer,
7 electric facilities, architectural and engineering services, asbestos abatement, and such other
8 services as may be required to construct, a manure separator for the South Dakota Agricultural
9 Experiment Station, located at Brookings, in Brookings County, at an estimated cost of one
10 hundred fourteen thousand dollars.

11 Section 2. There is hereby appropriated to the Board of Regents one hundred fourteen
12 thousand dollars (\$114,000), or so much thereof as may be necessary, from federal and grant
13 funds awarded to the South Dakota Agricultural Experiment Station to construct the facility
14 described in section 1 of this Act.

15 Section 3. The Board of Regents may accept, transfer , and expend any funds obtained for



1 these purposes from federal sources, gifts, contributions, or any other source, all of which shall
2 be deemed appropriated to the project authorized by this Act.

3 Section 4. The design and construction of the facility approved by this Act shall be under
4 the general supervision of the Bureau of Administration as provided in § 5-14-2. The
5 commissioner of the Bureau of Administration and the executive director of the Board of
6 Regents shall approve vouchers and the state auditor shall draw warrants to pay expenditures
7 authorized by this Act.

8 Section 5. No general fund dollars may be used for the maintenance and repair of the facility
9 authorized by this Act.

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

527M0312

SENATE APPROPRIATIONS COMMITTEE

ENGROSSED NO. **SB 23** - 01/27/2006

Introduced by: The Committee on Appropriations at the request of the Board of Regents

1 FOR AN ACT ENTITLED, An Act to authorize the Board of Regents to construct a livestock
2 feed storage room as an addition to the livestock feed facility at the South Dakota
3 Agricultural Experiment Station Southeast Research Farm and to make an appropriation
4 therefor.

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

6 Section 1. The Board of Regents may contract for the construction, completion, furnishing,
7 equipping, and maintaining of, including heating, air conditioning, plumbing, water, sewer,
8 electric facilities, architectural and engineering services, asbestos abatement, and such other
9 services as may be required to construct, a livestock feed storage room as an addition to the
10 livestock feed facility at the South Dakota Agricultural Experiment Station Southeast Research
11 Farm, in Union County, at an estimated cost of seventeen thousand dollars.

12 Section 2. There is hereby appropriated to the Board of Regents seventeen thousand dollars
13 (\$17,000), or so much thereof as may be necessary, from the South Dakota Agricultural
14 Experiment Station activity funds to construct the facility described in section 1 of this Act.

15 Section 3. The Board of Regents may accept, transfer, and expend any funds obtained for



1 these purposes from federal sources, gifts, contributions, or any other source, all of which shall
2 be deemed appropriated to the project authorized by this Act.

3 Section 4. The design and construction of the facilities approved by this Act shall be under
4 the general supervision of the Bureau of Administration as provided in § 5-14-2. The
5 commissioner of the Bureau of Administration and the executive director of the Board of
6 Regents shall approve vouchers and the state auditor shall draw warrants to pay expenditures
7 authorized by this Act.

8 Section 5. Notwithstanding the provisions of § 13-51-2, no money from the state general
9 fund, student tuition fees, nor the educational facilities fund may be used to finance the
10 maintenance and repair of the facilities specified in this Act.

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

400M0261

SENATE TAXATION COMMITTEE ENGROSSED NO.

SB 50 - 01/27/2006

This bill has been extensively amended (houghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: The Committee on Judiciary at the request of the Department of Revenue and Regulation

1 FOR AN ACT ENTITLED, An Act to make certain members of limited liability companies and
2 partnerships personally responsible for certain tax debts.

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

4 Section 1. That § 10-33A-17 be amended to read as follows:

5 10-33A-17. Any person who:

- 6 (1) Makes any false or fraudulent return in attempting to defeat or evade the
7 telecommunications gross receipts tax is guilty of a Class 6 felony;
- 8 (2) Fails to pay the telecommunications gross receipts tax due under this chapter within
9 sixty days from the date the tax becomes due is guilty of a Class 1 misdemeanor;
- 10 (3) Fails to keep the records required by this chapter or refuses to exhibit these records
11 to the department for the purpose of examination is guilty of a Class 1 misdemeanor;
- 12 (4) Fails to file a return required by this chapter within sixty days from the date the return
13 is due is guilty of a Class 1 misdemeanor;
- 14 (5) Engages in business as a telecommunications company under this chapter without



1 obtaining a telecommunications gross receipts tax license is guilty of a Class 1
2 misdemeanor;

3 (6) Engages in business as a telecommunications company under this chapter after the
4 company's telecommunications gross receipts tax license has been revoked or
5 canceled by the secretary is guilty of a Class 6 felony;

6 (7) Willfully violates any rule of the secretary for the administration and enforcement of
7 the provisions of this chapter is guilty of a Class 1 misdemeanor;

8 (8) Violates either subdivision (2) or subdivision (4) of this section two or more times
9 in any twelve-month period is guilty of a Class 6 felony; or

10 (9) Engages in business as a telecommunications company under this chapter without
11 obtaining a telecommunications gross receipts tax license after having been notified
12 in writing by the secretary that the telecommunications company is subject to the
13 provisions of this chapter is guilty of a Class 6 felony. However, it is not a violation
14 of this subdivision if the telecommunications company providing any
15 telecommunications service files an application for a telecommunications gross
16 receipts tax license and meets all lawful prerequisites for obtaining such license
17 within three days from receipt of written notice from the secretary.

18 ~~For purposes of this section, the term, telecommunications company, includes corporate~~
19 ~~officers having control, supervision of, or charged with the responsibility for making tax returns~~
20 ~~or payments pursuant to this chapter. For purposes of this section, the term, person, includes an~~
21 officer, member, member-manager, partner, general partner, or limited partner of an entity
22 organized pursuant to Title 47 or 48 who has control or supervision of, or is charged with the
23 responsibility for, making tax returns or payments pursuant to this chapter.

24 Section 2. That § 10-33A-18 be repealed.

1 ~~10-33A-18. If a corporation subject to the gross receipts tax under this chapter fails for any~~
2 ~~reason to file the required returns or to pay the tax due, any of its officers having control, or~~
3 ~~supervision of, or charged with the responsibility for making such returns and payments are~~
4 ~~personally liable for such failure. The dissolution of a corporation does not discharge an officer's~~
5 ~~liability for a prior failure of the corporation to make a return or remit the tax due. The sum due~~
6 ~~for such a liability may be assessed and collected as provided by law.~~

7 ~~If any responsible corporate officer elects not to be personally liable for the failure to file~~
8 ~~the required returns or to pay the tax due, the corporation shall provide the department with a~~
9 ~~surety bond or certificate of deposit as security for payment of any tax that may become due.~~
10 ~~The bond or certificate of deposit provided for in this section shall be in an amount equal to the~~
11 ~~estimated annual gross receipts multiplied by the applicable sales or gross receipts tax rate. This~~
12 ~~section does not apply to elected or appointed officials of a municipality if they are bonded~~
13 ~~pursuant to §§ 9-14-6 and 9-14-6.1.~~

14 Section 3. That § 10-45-48.1 be amended to read as follows:

15 10-45-48.1. Any person who:

- 16 (1) Makes any false or fraudulent return in attempting to defeat or evade the tax imposed
17 by this chapter is guilty of a Class 6 felony;
- 18 (2) Fails to pay tax due under this chapter within sixty days from the date the tax
19 becomes due is guilty of a Class 1 misdemeanor;
- 20 (3) Fails to keep the records and books required by § 10-45-45 or refuses to exhibit these
21 records to the secretary of revenue and regulation or his agents for the purpose of
22 examination is guilty of a Class 1 misdemeanor;
- 23 (4) Fails to file a return required by this chapter within sixty days from the date the return
24 is due is guilty of a Class 1 misdemeanor;

- 1 (5) Engages in business as a retailer under this chapter without obtaining a sales tax
2 license is guilty of a Class 1 misdemeanor;
- 3 (6) Engages in business as a retailer under this chapter after his sales tax license has been
4 revoked by the secretary of revenue and regulation is guilty of a Class 6 felony;
- 5 (7) Willfully violates any rule of the secretary of revenue and regulation for the
6 administration and enforcement of the provisions of this chapter is guilty of a Class
7 1 misdemeanor;
- 8 (8) Violates either subdivision (2) or subdivision (4) two or more times in any
9 twelve-month period is guilty of a Class 6 felony;
- 10 (9) Engages in business as a retailer under this chapter without obtaining a sales tax
11 license after having been notified in writing by the secretary of revenue and
12 regulation that the person is a retailer subject to the provisions of the sales and use
13 tax laws is guilty of a Class 6 felony. It is not a violation of this subdivision if the
14 person engaging in business as a retailer files an application for a sales tax license
15 and meets all lawful prerequisites for obtaining such license within three days from
16 receipt of written notice from the secretary.

17 ~~For purposes of this section, the term, person, includes corporate officers having control,~~
18 ~~supervision of or charged with the responsibility for making tax returns or payments pursuant~~
19 ~~to § 10-45-55. For purposes of this section, the term, person, includes an officer, member,~~
20 ~~member-manager, partner, general partner, or limited partner of an entity organized pursuant~~
21 ~~to Title 47 or 48 who has control or supervision of, or is charged with the responsibility for,~~
22 ~~making tax returns or payments pursuant to this chapter.~~

23 Section 4. That § 10-45-55 be repealed.

24 ~~10-45-55. If a corporation subject to tax under this chapter fails for any reason to file the~~

1 required returns or to pay the tax due, any of its officers having control, or supervision of, or
2 charged with the responsibility for making such returns and payments shall be personally liable
3 for such failure. The dissolution of a corporation shall not discharge an officer's liability for a
4 prior failure of the corporation to make a return or remit the tax due. The sum due for such a
5 liability may be assessed and collected as provided by law:

6 — If the corporate officers elect not to be personally liable for the failure to file the required
7 returns or to pay the tax due, the corporation shall provide the Department of Revenue and
8 Regulation with a surety bond or certificate of deposit as security for payment of any tax that
9 may become due. The bond or certificate of deposit provided for in this section shall be in an
10 amount equal to the estimated annual gross receipts multiplied by the applicable sales or excise
11 tax rate. This section does not apply to elected or appointed officials of a municipality if they
12 are bonded pursuant to §§ 9-14-6 and 9-14-6.1:

13 Section 5. That § 10-46-47.1 be repealed.

14 — 10-46-47.1. If a corporation subject to tax under this chapter fails for any reason to file the
15 required returns or to pay the tax due, any of its officers having control, or supervision of, or
16 charged with the responsibility for making such returns and payments shall be personally liable
17 for such failure. The dissolution of a corporation shall not discharge an officer's liability for a
18 prior failure of the corporation to make a return or remit the tax due. The sum due for such a
19 liability may be assessed and collected as provided by law:

20 — If the corporate officers elect not to be personally liable for the failure to file the required
21 returns or to pay the tax due, the corporation shall provide the Department of Revenue and
22 Regulation with a surety bond or certificate of deposit as security for payment of any tax that
23 may become due. The bond or certificate of deposit provided for in this section shall be in an
24 amount equal to the estimated annual gross receipts multiplied by the applicable sales or excise

1 tax rate. This section does not apply to elected or appointed officials if they are bonded pursuant
2 to ~~§§ 9-14-6 and 9-14-6.1.~~

3 Section 6. That § 10-46A-13 be repealed.

4 ~~— 10-46A-13. If a corporation subject to tax under this chapter fails for any reason to file the~~
5 ~~required returns or to pay the tax due, any of its officers having control, or supervision of, or~~
6 ~~charged with the responsibility for making such returns and payments shall be personally liable~~
7 ~~for such failure. The dissolution of a corporation shall not discharge an officer's liability for a~~
8 ~~prior failure of the corporation to make a return or remit the tax due. The sum due for such a~~
9 ~~liability may be assessed and collected as provided by law.~~

10 ~~— If the corporate officers elect not to be personally liable for the failure to file the required~~
11 ~~returns or to pay the tax due, the corporation shall provide the Department of Revenue and~~
12 ~~Regulation with a surety bond or certificate of deposit as security for payment of any tax that~~
13 ~~may become due. The bond or certificate of deposit provided for in this section shall be in an~~
14 ~~amount equal to the estimated annual gross receipts multiplied by the applicable sales or excise~~
15 ~~tax rate. This section does not apply to elected or appointed officials of a municipality if they~~
16 ~~are bonded pursuant to §§ 9-14-6 and 9-14-6.1.~~

17 Section 7. That § 10-46A-13.1 be amended to read as follows:

18 10-46A-13.1. Any person who:

- 19 (1) Makes any false or fraudulent return in attempting to defeat or evade the tax imposed
20 by this chapter is guilty of a Class 6 felony;
- 21 (2) Fails to pay tax due under this chapter within sixty days from the date the tax
22 becomes due is guilty of a Class 1 misdemeanor;
- 23 (3) Fails to keep the records and books required by § 10-45-45 or refuses to exhibit these
24 records to the secretary of revenue and regulation or his agents for the purpose of

- 1 examination is guilty of a Class 1 misdemeanor;
- 2 (4) Fails to file a return required by this chapter within sixty days from the date the return
3 is due is guilty of a Class 1 misdemeanor;
- 4 (5) Engages in business under this chapter without obtaining a contractor's excise tax
5 license is guilty of a Class 1 misdemeanor;
- 6 (6) Engages in business under this chapter after his contractor's excise tax license has
7 been revoked by the secretary of revenue and regulation is guilty of a Class 6 felony;
- 8 (7) Violates either subdivision (2) or subdivision (4) of this section two or more times
9 in any twelve-month period is guilty of a Class 6 felony;
- 10 (8) Engages in business under this chapter without obtaining a contractor's excise tax
11 license after having been notified in writing by the secretary of revenue and
12 regulation that the person is a contractor subject to the provisions of the contractors'
13 excise tax laws is guilty of a Class 6 felony. It is not a violation of this subdivision
14 if the person engaging in business files an application for a contractor's excise tax
15 license and meets all lawful prerequisites for obtaining such license within three days
16 from receipt of written notice from the secretary.

17 ~~For purposes of this section, the term, person, includes corporate officers having control,~~
18 ~~supervision of or charged with the responsibility for making tax returns or payments pursuant~~
19 ~~to § 10-46A-13. For purposes of this section, the term, person, includes an officer, member,~~
20 ~~member-manager, partner, general partner, or limited partner of an entity organized pursuant~~
21 ~~to Title 47 or 48 who has control or supervision of, or is charged with the responsibility for,~~
22 ~~making tax returns or payments pursuant to this chapter.~~

23 Section 8. That § 10-46B-11 be repealed.

24 ~~10-46B-11. If a corporation subject to tax under this chapter fails for any reason to file the~~

1 ~~required returns or to pay the tax due, any of its officers having control, or supervision of, or~~
2 ~~charged with the responsibility for making such returns and payments shall be personally liable~~
3 ~~for such failure. The dissolution of a corporation shall not discharge an officer's liability for a~~
4 ~~prior failure of the corporation to make a return or remit the tax due. The sum due for such a~~
5 ~~liability may be assessed and collected as provided by law.~~

6 ~~— If the corporate officers elect not to be personally liable for the failure to file the required~~
7 ~~returns or to pay the tax due, the corporation shall provide the Department of Revenue and~~
8 ~~Regulation with a surety bond or certificate of deposit as security for payment of any tax that~~
9 ~~may become due. The bond or certificate of deposit provided for in this section shall be in an~~
10 ~~amount equal to the estimated annual gross receipts multiplied by the applicable sales or excise~~
11 ~~tax rate. This section does not apply to elected or appointed officials of a municipality if they~~
12 ~~are bonded pursuant to §§ 9-14-6 and 9-14-6.1.~~

13 Section 9. That § 10-46B-11.1 be amended to read as follows:

14 10-46B-11.1. Any person who:

- 15 (1) Makes any false or fraudulent return in attempting to defeat or evade the tax imposed
16 by this chapter is guilty of a Class 6 felony;
- 17 (2) Fails to pay tax due under this chapter within sixty days from the date the tax
18 becomes due is guilty of a Class 1 misdemeanor;
- 19 (3) Fails to keep the records and books required by § 10-45-45 or refuses to exhibit these
20 records to the secretary of revenue and regulation or his agents for the purpose of
21 examination is guilty of a Class 1 misdemeanor;
- 22 (4) Fails to file a return required by this chapter within sixty days from the date the return
23 is due is guilty of a Class 1 misdemeanor;
- 24 (5) Engages in business under this chapter without obtaining a contractor's excise tax

- 1 license is guilty of a Class 1 misdemeanor;
- 2 (6) Engages in business under this chapter after his contractor's excise tax license has
3 been revoked by the secretary of revenue and regulation is guilty of a Class 6 felony;
- 4 (7) Violates either subdivision (2) or subdivision (4) two or more times in any
5 twelve-month period is guilty of a Class 6 felony;
- 6 (8) Engages in business under this chapter without obtaining a contractor's excise tax
7 license after having been notified in writing by the secretary of revenue and
8 regulation that the person is a contractor subject to the provisions of the contractors'
9 excise tax laws is guilty of a Class 6 felony. It is not a violation of this subdivision
10 if the person engaging in business files an application for a contractor's excise tax
11 license and meets all lawful prerequisites for obtaining such license within three days
12 from receipt of written notice from the secretary.

13 ~~For purposes of this section, the term, person, includes corporate officers having control,~~
14 ~~supervision of or charged with the responsibility for making tax returns or payments pursuant~~
15 ~~to § 10-46B-11. For purposes of this section, the term, person, includes an officer, member,~~
16 ~~member-manager, partner, general partner, or limited partner of an entity organized pursuant~~
17 ~~to Title 47 or 48 who has control or supervision of, or is charged with the responsibility for,~~
18 ~~making tax returns or payments pursuant to this chapter.~~

19 Section 10. That § 10-47B-41 be repealed.

20 ~~10-47B-41. A corporation subject to the taxes imposed by this chapter and its corporate~~
21 ~~officers are jointly and severally liable for the filing of reports or returns and the payment of tax,~~
22 ~~penalty, and interest due. The dissolution of a corporation does not discharge an officer's~~
23 ~~liability for a prior failure of the corporation to make a return or remit the tax due. An officer~~
24 ~~subject to personal liability is not discharged from that liability upon vacating the office. An~~

1 ~~officer may be discharged from future liability upon notifying the secretary in writing. The sum~~
2 ~~due for such a liability may be assessed and collected as provided by law.~~

3 Section 11. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as
4 follows:

5 If an entity organized pursuant to Title 47 or 48 fails for any reason to file the required
6 returns or to pay the tax due, any person having control, or supervision of, or charged with the
7 responsibility for making such returns and payments shall be personally liable for such failure.
8 The dissolution of an entity organized pursuant to Title 47 or 48 does not discharge a person's
9 liability for a prior failure of the entity to make a return or remit the tax due. The sum due for
10 the liability may be assessed and collected as provided by law.

11 If a person who has control or supervision of, or is charged with the responsibility for
12 making returns and payments of an entity organized pursuant to Title 47 or 48 elects not to be
13 personally liable for the failure to file the required returns or to pay the tax due, the entity shall
14 provide the department with a surety bond or certificate of deposit as security for payment of
15 any tax that may become due. The bond or certificate of deposit provided for in this section shall
16 be in an amount equal to the estimated annual gross receipts multiplied by the applicable sales
17 or excise tax rate. This section does not apply to an elected or appointed official of a
18 municipality if the official is bonded pursuant to §§ 9-14-6 and 9-14-6.1.

19 For purposes of this section, the term, person, includes an officer, member, member-
20 manager, partner, general partner, or limited partner of an entity organized pursuant to Title 47
21 or 48 who has control or supervision of, or is charged with the responsibility for, making tax
22 returns or payments pursuant to this chapter.

23 Section 12. That § 10-59-1 be amended to read as follows:

24 10-59-1. The provisions of this chapter apply to any taxes or fees or persons subject to taxes

1 or fees imposed by, and to any civil or criminal investigation authorized by, chapters 10-33A,
2 10-39, 10-39A, 10-39B, 10-43, 10-45, 10-45D, 10-46, 10-46A, 10-46B, 10-46C, 10-47B, 10-52,
3 10-52A, 32-3, 32-3A, 32-5, 32-5B, 32-6B, 32-9, 32-10, and 34A-13 and §§ 22-25-48, 49-31-51,
4 50-4-13 to 50-4-17, inclusive, and the provisions of chapter 10-45B.

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

119M0403

SENATE APPROPRIATIONS COMMITTEE
ENGROSSED NO. **SB 88** - 01/27/2006

Introduced by: Senators Sutton (Dan), Bartling, Dempster, Nesselhuf, Olson (Ed), Peterson (Jim), Schoenbeck, Smidt, and Two Bulls and Representatives Roberts, Bradford, Elliott, Garnos, Gassman, Hennies, Lange, O'Brien, and Tidemann

1 FOR AN ACT ENTITLED, An Act to extend residency status to graduates of any in-state,
2 accredited high school operated by the United States Bureau of Indian Affairs and to make
3 an appropriation therefor.

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

5 Section 1. That chapter 13-53 be amended by adding thereto a NEW SECTION to read as
6 follows:

7 Notwithstanding the provisions of §§ 13-53-23.1 to 13-53-41, inclusive, any student who
8 is a graduate of an accredited high school operated by the United States Bureau of Indian Affairs
9 in this state is entitled to resident classification for the purposes of postsecondary education at
10 a state supported institution.

