

State of South Dakota

EIGHTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 2007

400N0247

HOUSE TAXATION COMMITTEE ENGROSSED NO.

HB 1045 - 01/16/2007

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 certain provisions regarding the times for filing
2 returns and remitting taxes.

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

4 Section 1. That chapter 10-33A be amended by adding thereto a NEW SECTION to read
5 as follows:

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

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

15 The secretary may require or allow a person to file a return, and pay any tax due, on a basis



1 other than monthly. The return and remittance is due the last day of the month following the
2 reporting period or at a time otherwise determined by the secretary.

3 The secretary may grant an extension of not more than five days for filing a return and
4 remittance.

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

7 Section 2. That § 10-45-28 be repealed.

8 ~~10-45-28. The secretary of revenue and regulation may require or allow some returns and~~
9 ~~remittances to be filed on a monthly, bimonthly, semiannual or annual basis and the return and~~
10 ~~remittance is due the last day of the month following the reporting period. For persons issued~~
11 ~~a temporary or seasonal sales tax permit, the returns and remittances may be required at a time~~
12 ~~determined by the secretary. Section 10-59-6 applies to returns and payments under this section.~~

13 Section 3. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as
14 follows:

15 Any person who holds a license issued pursuant to this chapter or who is a person whose
16 receipts are subject to the tax imposed by this chapter shall, except as otherwise provided in this
17 section, file a return, and pay any tax due, to the Department of Revenue and Regulation on or
18 before the twentieth day of the month following each monthly period. The return shall be filed
19 on forms prescribed and furnished by the department.

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

24 The secretary may require or allow a person to file a return, and pay any tax due, on a basis

1 other than monthly. The return and remittance is due the last day of the month following the
2 reporting period, or at a time otherwise determined by the secretary.

3 The secretary may grant an extension of not more than five days for filing a return and
4 remittance. However, the secretary may grant an extension for remitting the tax to a qualified
5 business as provided in §§ 10-45-99 to 10-45-107, 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 4. That § 10-45D-11 be repealed.

9 ~~10-45D-11. The secretary of revenue and regulation may require or allow some returns and~~
10 ~~remittances to be filed on a monthly, bimonthly, semiannual, or annual basis and the return and~~
11 ~~remittance is due the last day of the month following the reporting period. For persons issued~~
12 ~~a temporary or seasonal sales tax permit pursuant to chapter 10-45, the returns and remittances~~
13 ~~may be required at a time determined by the secretary. Section 10-59-6 applies to returns and~~
14 ~~payments under this section.~~

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

17 Any person who holds a license issued pursuant to this chapter or who is a person whose
18 receipts are subject to the tax imposed by this chapter shall, except as otherwise provided in this
19 section, file a return, and pay any tax due, to the Department of Revenue and Regulation on or
20 before the twentieth day of the month following each monthly period. The return shall be filed
21 on forms prescribed and furnished by the department.

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

1 monthly period.

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

5 The secretary may grant an extension of not more than five days for filing a return and
6 remittance.

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

9 Section 6. That § 10-46A-1.7 be repealed.

10 ~~10-46A-1.7. The secretary of revenue and regulation may require or allow a return and~~
11 ~~remittance to be filed on a monthly, bimonthly, semiannual, or annual basis. The return and~~
12 ~~remittance is due the last day of the month following the reporting period. For any person issued~~
13 ~~a temporary or seasonal contractor's excise tax license, the return and remittance may be~~
14 ~~required at a time determined by the secretary. Section 10-59-6 applies to any return and~~
15 ~~remittance under the provisions of this section.~~

16 Section 7. That § 10-46A-8 be amended to read as follows:

17 10-46A-8. The tax imposed shall be reported and paid pursuant to § ~~10-46A-1.7~~ section 8
18 of this Act, upon the receipts received under the contract during the period.

19 Section 8. That chapter 10-46A be amended by adding thereto a NEW SECTION to read
20 as follows:

21 Any person who holds a license issued pursuant to this chapter or who is a person whose
22 receipts are subject to the tax imposed by this chapter shall, except as otherwise provided in this
23 section, file a return, and pay any tax due, to the Department of Revenue and Regulation on or
24 before the twentieth day of the month following each monthly period. The return shall be filed

1 on forms prescribed and furnished by the department.

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

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

9 The secretary may grant an extension of not more than five days for filing a return and
10 remittance.

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

13 Section 9. That § 10-46B-1.5 be repealed.

14 ~~10-46B-1.5. The secretary of revenue and regulation may require or allow a return and~~
15 ~~remittance to be filed on a monthly, bimonthly, semiannual, or annual basis. The return and~~
16 ~~remittance is due the last day of the month following the reporting period. For any person issued~~
17 ~~a temporary or seasonal contractor's excise tax license, the return and remittance may be~~
18 ~~required at a time determined by the secretary. Section 10-59-6 applies to any return and~~
19 ~~remittance under the provisions of this section.~~

20 Section 10. That § 10-46B-7 be amended to read as follows:

21 10-46B-7. The tax imposed shall be reported and paid pursuant to ~~§10-46B-1.5~~ section 11
22 of this Act upon the receipts received under the contract during the period.

23 Section 11. That chapter 10-46B be amended by adding thereto a NEW SECTION to read
24 as follows:

1 Any person who holds a license issued pursuant to this chapter or who is a person whose
2 receipts are subject to the tax imposed by this chapter shall, except as otherwise provided in this
3 section, file a return, and pay any tax due, to the Department of Revenue and Regulation on or
4 before the twentieth day of the month following each monthly period. The return shall be filed
5 on forms prescribed and furnished by the department.

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

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

13 The secretary may grant an extension of not more than five days for filing a return and
14 remittance.

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

17 Section 12. That § 10-52A-5 be repealed.

18 ~~10-52A-5. The secretary of revenue and regulation may require or allow some returns and~~
19 ~~remittances to be filed on a monthly, bimonthly, semiannual, or annual basis and the return and~~
20 ~~remittance is due the last day of the month following the reporting period. For any person issued~~
21 ~~a temporary or seasonal tax permit pursuant to chapter 10-45, the returns and remittances may~~
22 ~~be required at a time determined by the secretary. Section 10-59-6 applies to any return and~~
23 ~~payment made pursuant to this section.~~

24 Section 13. That chapter 10-52A be amended by adding thereto a NEW SECTION to read

1 as follows:

2 Any person who holds a license issued pursuant to this chapter or who is a person whose
3 receipts are subject to the tax imposed by this chapter shall, except as otherwise provided in this
4 section, file a return, and pay any tax due, to the Department of Revenue and Regulation on or
5 before the twentieth day of the month following each monthly period. The return shall be filed
6 on forms prescribed and furnished by the department.

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

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

14 The secretary may grant an extension of not more than five days for filing a return and
15 remittance.

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

18 Section 14. That § 10-59-39 be repealed.

19 ~~— 10-59-39. Any person who holds a license issued pursuant to chapters 10-33A, 10-45, 10-~~
20 ~~45D, 10-46A, 10-46B, or 10-52A or who is a person whose receipts are subject to the tax~~
21 ~~imposed by chapters 10-33A, 10-45, 10-45D, 10-46A, 10-46B, or 10-52A shall, except as~~
22 ~~otherwise provided in this section, file a return, and pay any tax due, to the Department of~~
23 ~~Revenue and Regulation on or before the twentieth day of the month following each monthly~~
24 ~~period. The return shall be filed on forms prescribed and furnished by the department.~~

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

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

8 ~~— The secretary of revenue and regulation may grant an extension of not more than five days~~
9 ~~for filing a return and remittance. However, the secretary of revenue and regulation may grant~~
10 ~~an extension for remitting the tax to a qualified business as provided in §§ 10-45-99 to 10-45-~~
11 ~~107, inclusive, for six months.~~

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