

# State of South Dakota

EIGHTY-SECOND SESSION  
LEGISLATIVE ASSEMBLY, 2007

400N0250

## HOUSE BILL NO. 1046

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

1 FOR AN ACT ENTITLED, An Act to repeal the limitation period for filing certain tax refunds.

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

3 Section 1. That § 10-59-19.1 be repealed.

4 ~~—10-59-19.1. Unless a different limitation is prescribed by this title, a claim for recovery of~~  
5 ~~any tax, penalty, or interest shall be filed with the secretary within six years of the date the tax~~  
6 ~~was due or paid, whichever date is earlier.~~

