

State of South Dakota

EIGHTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 2007

400N0251

HOUSE TAXATION COMMITTEE ENGROSSED NO.

HB 1047 - 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 the taxation of bundled transactions involving
2 telecommunications services and related services.

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

4 Section 1. That § 10-45-1.7 be amended to read as follows:

5 10-45-1.7. In the case of a bundled transaction ~~of that includes any of the following:~~
6 telecommunications services, ~~if~~ ancillary services, internet access, or audio or video
7 programming services and the charges are attributable to ~~services~~ retail sales that are taxable and
8 ~~services~~ retail sales that are nontaxable, the portion of the price attributable to the nontaxable
9 ~~services shall be~~ retail sales is subject to tax unless the provider can reasonably identify by
10 reasonable and verifiable standards such portion from its books and records kept in the regular
11 course of business ~~for other purposes.~~

