

AN ACT

ENTITLED, An Act to revise the taxation of bundled transactions involving telecommunications services and related services.

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

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

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

An Act to revise the taxation of bundled transactions involving telecommunications services and related services.

=====
I certify that the attached Act
originated in the

HOUSE as Bill No. 1047

Chief Clerk
=====

Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1047
File No. _____
Chapter No. _____

=====
Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor
=====

The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor

=====
STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____, 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State