

State of South Dakota

EIGHTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 2007

400N0251

HOUSE BILL NO. 1047

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 telecommunications services, ancillary
6 services, internet access, or audio or video programming services, if the charges are attributable
7 to services that are taxable and services that are nontaxable, the portion of the price attributable
8 to the nontaxable services ~~shall be~~ is subject to tax unless the provider can reasonably identify
9 such portion from its books and records kept in the regular course of business for other
10 purposes.

