

# State of South Dakota

EIGHTY-SECOND SESSION  
LEGISLATIVE ASSEMBLY, 2007

400N0255

## HOUSE BILL NO. 1050

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

1 FOR AN ACT ENTITLED, An Act to revise the requirement to pay motor vehicle excise taxes.

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

3 Section 1. That § 32-5B-1 be amended to read as follows:

4 32-5B-1. In addition to all other license and registration fees for the use of the highways, a  
5 person shall pay an excise tax at the rate of three percent on the purchase price of any motor  
6 vehicle, as defined by § 32-3-1 or 32-5B-21, ~~purchased or acquired for use on the streets and~~  
7 ~~highways of this state and required to be registered under the laws of this state.~~ This tax shall  
8 be in lieu of any tax levied by chapters 10-45 and 10-46 on the sales of such vehicles. Failure  
9 to pay the full amount of excise tax is a Class 1 misdemeanor.

