

State of South Dakota

EIGHTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 2007

870N0698

HOUSE BILL NO. 1214

Introduced by: Representatives Van Norman, Bradford, Dennert, Elliott, Feinstein, and Sigdestad and Senator Hanson (Gary)

1 FOR AN ACT ENTITLED, An Act to revise the provisions concerning the types of taxes that
2 the state may enter into compacts with Indian tribes.

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

4 Section 1. That § 10-12A-4 be amended to read as follows:

5 10-12A-4. The department may enter into tax collection agreements with any Indian tribe
6 under the provisions of this chapter and chapter 1-24. These agreements may provide for the
7 collection of any of the following state taxes and any tribal taxes imposed by a tribe that are
8 identical to the following state taxes:

- 9 (1) The retail sales and service tax imposed by chapter 10-45;
- 10 (2) The use tax imposed by chapter 10-46;
- 11 (3) The contractors' excise tax imposed by chapter 10-46A;
- 12 (4) The alternate contractors' excise tax imposed by chapter 10-46B;
- 13 (5) The cigarette tax imposed by chapter 10-50;
- 14 (6) The motor vehicle excise tax imposed by chapter 32-5B;
- 15 (7) The fuel excise tax imposed by chapter 10-47B;



- 1 (8) The wholesale tax on tobacco products imposed by chapter 10-50;
 - 2 (9) The amusement device tax imposed by chapter 10-58;
 - 3 (10) The gross receipts tax on visitor related businesses imposed by chapter 10-45D;
 - 4 (11) The excise tax on farm machinery, attachment units, and irrigation equipment
5 imposed by chapter 10-46E;
 - 6 (12) The telecommunications services gross receipts tax imposed by chapter 10-33A;
 - 7 (13) The mineral severance tax imposed by chapter 10-39;
 - 8 (14) The energy minerals severance tax imposed by chapter 10-39A;
 - 9 (15) The banks franchise tax and financial corporations imposed by chapter 10-43;
 - 10 (16) The insurance company premium and annuity tax imposed by chapter 10-44.
- 11 The agreement may provide for the retention by the department of an agreed-upon
12 percentage of the gross revenue as an administrative fee.