

State of South Dakota

EIGHTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 2007

573N0396

HOUSE BILL NO. 1228

Introduced by: Representative Moore and Senators Koetzle and Abdallah

1 FOR AN ACT ENTITLED, An Act to require the secretary of the Department of Revenue and
2 Regulation to mail cigarette stamps by registered mail when requested by any licensed
3 distributor.

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

5 Section 1. That § 10-50-18 be amended to read as follows:

6 10-50-18. The secretary of revenue and regulation shall secure stamps, of such design and
7 denomination as ~~he~~ the secretary shall prescribe, suitable to be affixed to packages of cigarettes
8 as evidence of the payment of the tax imposed by this chapter. ~~He~~ The secretary shall sell ~~such~~
9 the stamps to a licensed distributor distributor at a discount of three and one-half percent of
10 their face value ~~and to no~~. The secretary may not sell stamps to any other person. If requested
11 by the licensed distributor, the secretary shall mail the stamps by registered mail.

