**12:13:02:03.  Quarterly reports and remittance.** Quarterly reports with required fees shall be submitted to the remittance center at the department of revenue in Sioux Falls, which serves as the agent for the council. The reports must be on forms provided by the wheat commission and must contain the following information:

(1)  The name and address of the first purchaser;

(2)  The number of bushels of wheat purchased;

(3)  The total amount of the fee collected;

(4)  The calendar quarter for which the report was submitted;

(5)  The date of the report; and

(6)  The signature of the first purchaser or his agent.

**Source:** 12 SDR 55, effective October 6, 1985; 12 SDR 128, 12 SDR 154, effective July 1, 1986; 16 SDR 220, effective July 1, 1990.

**General Authority:** SDCL 38-10-20.

**Law Implemented:** SDCL 38-10-22, 38-10-27.

**Note:** The mailing address of the remittance center is South Dakota Department of Revenue, Western Bank Building, P.O. Box 5055, Sioux Falls, South Dakota 57117.