

State of South Dakota

NINETY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 2017

345Y0364

SENATE BILL NO. 87

Introduced by: Senators Peters, Cronin, Langer, Netherton, Otten (Ernie), Solano, and Stalzer
and Representatives Haggar, Bartling, Hawley, Lake, Rhoden, and Rounds

1 FOR AN ACT ENTITLED, An Act to revise and repeal provisions regarding coin operated
2 washers and dryers.

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

4 Section 1. That § 10-45-5.1 be repealed.

5 ~~10-45-5.1. The annual license fee for each coin operated washer and dryer in this state is~~
6 ~~twenty dollars. However, in municipalities having a population of one thousand persons or less,~~
7 ~~the annual license fee is sixteen dollars. The license fee is in lieu of any sales or gross receipts~~
8 ~~taxes from the operation or ownership of coin operated washers and dryers. Any person who~~
9 ~~fails to pay the fee is guilty of a Class 2 misdemeanor. Any person who fails to pay the fee~~
10 ~~prescribed on or before December thirty-first of the year prior to the year for which the fee is~~
11 ~~due is subject to an interest charge on the unpaid fee at the rate of two percent per month or part~~
12 ~~thereof. The interest charge commences immediately after the date the fee becomes due and is~~
13 ~~payable immediately. The secretary of revenue shall promulgate rules pursuant to chapter 1-26~~
14 ~~concerning:~~

15 ~~(1) The procedure for license application;~~



1 ~~(2) The collection of the license fee;~~

2 ~~(3) The placement of the license or decalcomania; and~~

3 ~~(4) The transfer of a license to a new owner.~~

4 Section 2. That chapter 10-45 be amended by adding a NEW SECTION to read:

5 There are specifically exempted from the tax imposed by this chapter, gross receipts from
6 the operation or ownership of coin operated washer and dryer placed and used in a leased
7 residential property.