FOR AN ACT ENTITLED, An Act to decrease the rate of the gross receipts tax imposed on certain visitor-intensive businesses.

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

Section 1. That § 10-45D-2 be amended to read:

10-45D-2. There is hereby imposed a tax of one and one-half percent on the gross receipts from any lodging establishment, campground, motor vehicle rental, visitor attraction, recreational equipment rental, recreational service, spectator event, and visitor-intensive business. The tax imposed by this section on the gross receipts of any visitor-intensive business shall apply to the gross receipts received by such business during the months of June, July, August, and September. The tax imposed by this section is in addition to any other tax imposed by chapters 10-45 and 10-46. Tangible personal property, any product transferred electronically, services, and admissions are subject to the tax imposed by this section only if subject to tax by chapters 10-45 and 10-46.