

State of South Dakota

EIGHTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2010

400R0201

HOUSE BILL NO. 1031

Introduced by: The Committee on Taxation at the request of the Department of Revenue and Regulation

1 FOR AN ACT ENTITLED, An Act to define conference bridging services for sales and use tax
2 purposes.

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

4 Section 1. That § 10-45-1.18 be amended to read as follows:

5 10-45-1.18. Terms used in this chapter mean:

- 6 (1) "Intrastate telecommunications service," a telecommunications service that originates
7 in one United States state or a United States territory or possession, and terminates
8 in the same United States state or a United States territory or possession;
- 9 (2) "Interstate telecommunications service," a telecommunications service that originates
10 in one United States state, or a United States territory or possession, and terminates
11 in a different United States state or a United States territory or possession;
- 12 (3) "International telecommunications service," a telecommunications service that
13 originates or terminates in the United States and terminates or originates outside the
14 United States, respectively. United States includes the District of Columbia or a
15 United States territory or possession;



- 1 (4) "Ancillary services," services that are associated with or incidental to the provision
2 of telecommunications services, including detailed telecommunications billing,
3 directory assistance, vertical service, and voice mail services;
- 4 (5) "Detailed telecommunications billing service," an ancillary service of separately
5 stating information pertaining to individual calls on a customer's billing statement;
- 6 (6) "Directory assistance," an ancillary service of providing telephone number
7 information, address information, or telephone number information and address
8 information;
- 9 (7) "Vertical service," an ancillary service that is offered in connection with one or more
10 telecommunications services, which offers advanced calling features that allow
11 customers to identify callers and to manage multiple calls and call connections,
12 including conference bridging services;
- 13 (8) "Voice mail service," an ancillary service that enables the customer to store, send, or
14 receive recorded messages. ~~Voice mail service~~ The term does not include any vertical
15 services that the customer may be required to have in order to utilize the voice mail
16 service;
- 17 (9) "Conference bridging service," an ancillary service that links two or more
18 participants of an audio or video conference call and may include the provision of a
19 telephone number. The term does not include the telecommunications services used
20 to reach the conference bridge.

21 Section 2. That § 10-46-1.3 be amended to read as follows:

22 10-46-1.3. Terms used in this chapter mean:

- 23 (1) "Intrastate telecommunications service," a telecommunications service that originates
24 in one United States state or a United States territory or possession, and terminates

- 1 in the same United States state or a United States territory or possession;
- 2 (2) "Interstate telecommunications service," a telecommunications service that originates
3 in one United States state, or a United States territory or possession, and terminates
4 in a different United States state or a United States territory or possession;
- 5 (3) "International telecommunications service," a telecommunications service that
6 originates or terminates in the United States and terminates or originates outside the
7 United States, respectively. United States includes the District of Columbia or a
8 United States territory or possession;
- 9 (4) "Ancillary services," services that are associated with or incidental to the provision
10 of telecommunications services, including detailed telecommunications billing,
11 directory assistance, vertical service, and voice mail services;
- 12 (5) "Detailed telecommunications billing service," an ancillary service of separately
13 stating information pertaining to individual calls on a customer's billing statement;
- 14 (6) "Directory assistance," an ancillary service of providing telephone number
15 information, address information, or telephone number information and address
16 information;
- 17 (7) "Vertical service," an ancillary service that is offered in connection with one or more
18 telecommunications services, which offers advanced calling features that allow
19 customers to identify callers and to manage multiple calls and call connections,
20 including conference bridging services;
- 21 (8) "Voice mail service," an ancillary service that enables the customer to store, send, or
22 receive recorded messages. ~~Voice mail service~~ The term does not include any vertical
23 services that the customer may be required to have in order to utilize the voice mail
24 service;

1 (9) "Conference bridging service," an ancillary service that links two or more
2 participants of an audio or video conference call and may include the provision of a
3 telephone number. The term does not include the telecommunications services used
4 to reach the conference bridge.