

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

933M0268

SENATE BILL NO. 67

Introduced by: Senators Knudson, McCracken, and Smidt and Representatives Wick and
Dennert

1 FOR AN ACT ENTITLED, An Act to revise the amnesty provisions for sellers under the
2 Streamlined Sales and Use Tax Agreement.

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

4 Section 1. That § 10-45C-9 be amended to read as follows:

5 10-45C-9. No seller who registers to pay or to collect and remit applicable South Dakota
6 sales or use tax in accordance with the terms of the Streamlined Sales and Use Tax Agreement
7 is liable for any uncollected or unpaid sales or use tax, penalty or interest, unless the seller was
8 registered in this state during the twelve-month period preceding the date the state is found in
9 compliance with the Streamlined Sales and Use Tax Agreement. For any seller who is not
10 obligated to collect and remit the tax imposed under chapters 10-45, 10-46, or 10-52, the
11 amnesty period provided by this section ends twelve months after the date the Streamlined Sales
12 Tax Governing Board has determined that adequate certified service providers and certified
13 automated systems are available.

