

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

393M0193

HOUSE BILL NO. 1097

Introduced by: Representatives Sebert, Dykstra, Elliott, Faehn, Frost, Fryslie, Gassman, Halverson, Heineman, Hennies, Hills, Koistinen, Krebs, Kroger, Pederson (Gordon), Vehle, and Wick and Senators Olson (Ed), Broderick, Hundstad, Kooistra, McCracken, and Nesselhuf

1 FOR AN ACT ENTITLED, An Act to permit municipalities to refund certain sales and use
2 taxes to contractors and subcontractors.

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

4 Section 1. That chapter 10-52 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 A municipality imposing a sales or use tax under this chapter may by ordinance enacted by
7 its local governing body provide for a refund of such taxes to a contractor or subcontractor
8 licensed pursuant to chapter 10-46A or 10-46B if the contractor or subcontractor meets the
9 requirements provided in § 10-61-1. The ordinance shall provide a procedure for filing an
10 application for the refund and receiving the payment of the refund by the municipality.

