

AN ACT

ENTITLED, An Act to permit municipalities to refund certain sales and use taxes to contractors and subcontractors.

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

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

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

An Act to permit municipalities to refund certain sales and use taxes to contractors and subcontractors.

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I certify that the attached Act originated in the

HOUSE as Bill No. 1097

\_\_\_\_\_  
Chief Clerk

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\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

House Bill No. 1097  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

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Received at this Executive Office this \_\_\_\_\_ day of \_\_\_\_\_ ,

20\_\_\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor

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The attached Act is hereby approved this \_\_\_\_\_ day of \_\_\_\_\_ , A.D., 20\_\_\_\_

\_\_\_\_\_  
Governor

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STATE OF SOUTH DAKOTA,  
ss.

Office of the Secretary of State

Filed \_\_\_\_\_ , 20\_\_\_\_  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State