

State of South Dakota

EIGHTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 2007

285N0608

HOUSE BILL NO. 1184

Introduced by: Representatives Peters, DeVries, Dykstra, Faehn, Haverly, Pitts, and Steele
and Senators Hauge, Hansen (Tom), Heidepriem, and Smidt (Orville)

1 FOR AN ACT ENTITLED, An Act to require the Department of Revenue and Regulation to
2 collect and distribute the gross receipts taxes imposed on small telecommunication
3 companies.

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

5 Section 1. That § 10-33-24 be amended to read as follows:

6 10-33-24. ~~It shall be the duty of the~~ The secretary of revenue and regulation ~~to shall~~ compute
7 and determine the amount of tax to be paid by ~~such~~ each company as provided in § 10-33-21
8 ~~and he.~~ The secretary shall on or before July first ~~following of each year~~ certify to ~~the county~~
9 ~~auditor of each county~~ each school district in the state in which ~~such~~ the company operates the
10 amount of the tax to be paid ~~in such county on the basis of the gross receipts received by such~~
11 ~~company from its operations in such county and shall further certify to the county auditor the~~
12 ~~amount to which each~~ to the school district ~~shall be entitled in each such county on the basis of~~
13 the gross receipts received by ~~such~~ the company in each school district. ~~The county auditor shall~~
14 ~~extend such tax on his books and certify the same to the county treasurer.~~

15 Section 2. That § 10-33-25 be amended to read as follows:



1 10-33-25. The tax levied in § 10-33-21 ~~shall become~~ is due and ~~be~~ payable to the county
2 ~~treasurer of each county in which such company operates and as certified by the~~ secretary of
3 revenue and regulation ~~on September~~ by August first of each year following the filing of the
4 report of ~~such~~ the gross receipts. The secretary of revenue and regulation shall distribute the
5 taxes paid pursuant §§ 10-33-21 and 10-33-24 to each school district by September first of each
6 year. The secretary of revenue and regulation shall approve vouchers and the state auditor shall
7 draw warrants to pay each school district its share of the distribution.

8 Section 3. That § 10-33-28 be repealed.

9 ~~10-33-28. The county treasurer shall allocate and transmit the taxes imposed by § 10-33-21~~
10 ~~and collected from each such company to the school treasurers of each school district in which~~
11 ~~such company operates on the basis of the gross receipts received by such company from its~~
12 ~~operations within each such school district within the county.~~