

AN ACT

ENTITLED, An Act to revise certain provisions regarding the times for filing returns and remitting taxes.

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

Section 1. That chapter 10-33A be amended by adding thereto a NEW SECTION to read as follows:

Any person who holds a license issued pursuant to this chapter or who is a person whose receipts are subject to the tax imposed by this chapter shall, except as otherwise provided in this section, file a return, and pay any tax due, to the Department of Revenue and Regulation on or before the twentieth day of the month following each monthly period. The return shall be filed on forms prescribed and furnished by the department.

If the person remits the tax by electronic transfer to the state, the person shall file the return by electronic means on or before the twenty-third day of the month following each monthly period and remit the tax on or before the second to the last day of the month following each monthly period.

The secretary may require or allow a person to file a return, and pay any tax due, on a basis other than monthly. The return and remittance is due the last day of the month following the reporting period or at a time otherwise determined by the secretary.

The secretary may grant an extension of not more than five days for filing a return and remittance.

Unless an extension is granted, penalty or interest under § 10-59-6 shall be paid if a return or remittance is not made on time.

Section 2. That § 10-45-28 be repealed.

Section 3. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as follows:

Any person who holds a license issued pursuant to this chapter or who is a person whose receipts are subject to the tax imposed by this chapter shall, except as otherwise provided in this section, file a return, and pay any tax due, to the Department of Revenue and Regulation on or before the twentieth day of the month following each monthly period. The return shall be filed on forms prescribed and furnished by the department.

If the person remits the tax by electronic transfer to the state, the person shall file the return by electronic means on or before the twenty-third day of the month following each monthly period and remit the tax on or before the second to the last day of the month following each monthly period.

The secretary may require or allow a person to file a return, and pay any tax due, on a basis other than monthly. The return and remittance is due the last day of the month following the reporting period, or at a time otherwise determined by the secretary.

The secretary may grant an extension of not more than five days for filing a return and remittance. However, the secretary may grant an extension for remitting the tax to a qualified business as provided in §§ 10-45-99 to 10-45-107, inclusive, for six months.

Unless an extension is granted, penalty or interest under § 10-59-6 shall be paid if a return or remittance is not made on time.

Section 4. That § 10-45D-11 be repealed.

Section 5. That chapter 10-45D be amended by adding thereto a NEW SECTION to read as follows:

Any person who holds a license issued pursuant to this chapter or who is a person whose receipts are subject to the tax imposed by this chapter shall, except as otherwise provided in this section, file a return, and pay any tax due, to the Department of Revenue and Regulation on or before the twentieth day of the month following each monthly period. The return shall be filed on forms prescribed and furnished by the department.

If the person remits the tax by electronic transfer to the state, the person shall file the return by electronic means on or before the twenty-third day of the month following each monthly period and remit the tax on or before the second to the last day of the month following each monthly period.

The secretary may require or allow a person to file a return, and pay any tax due, on a basis other than monthly. The return and remittance is due the last day of the month following the reporting period, or at a time otherwise determined by the secretary.

The secretary may grant an extension of not more than five days for filing a return and remittance.

Unless an extension is granted, penalty or interest under § 10-59-6 shall be paid if a return or remittance is not made on time.

Section 6. That § 10-46A-1.7 be repealed.

Section 7. That § 10-46A-8 be amended to read as follows:

10-46A-8. The tax imposed shall be reported and paid pursuant to section 8 of this Act, upon the receipts received under the contract during the period.

Section 8. That chapter 10-46A be amended by adding thereto a NEW SECTION to read as follows:

Any person who holds a license issued pursuant to this chapter or who is a person whose receipts are subject to the tax imposed by this chapter shall, except as otherwise provided in this section, file a return, and pay any tax due, to the Department of Revenue and Regulation on or before the twentieth day of the month following each monthly period. The return shall be filed on forms prescribed and furnished by the department.

If the person remits the tax by electronic transfer to the state, the person shall file the return by electronic means on or before the twenty-third day of the month following each monthly period and remit the tax on or before the second to the last day of the month following each monthly period.

The secretary may require or allow a person to file a return, and pay any tax due, on a basis other than monthly. The return and remittance is due the last day of the month following the reporting period, or at a time otherwise determined by the secretary.

The secretary may grant an extension of not more than five days for filing a return and remittance.

Unless an extension is granted, penalty or interest under § 10-59-6 shall be paid if a return or remittance is not made on time.

Section 9. That § 10-46B-1.5 be repealed.

Section 10. That § 10-46B-7 be amended to read as follows:

10-46B-7. The tax imposed shall be reported and paid pursuant to section 11 of this Act upon the receipts received under the contract during the period.

Section 11. That chapter 10-46B be amended by adding thereto a NEW SECTION to read as follows:

Any person who holds a license issued pursuant to this chapter or who is a person whose receipts are subject to the tax imposed by this chapter shall, except as otherwise provided in this section, file a return, and pay any tax due, to the Department of Revenue and Regulation on or before the twentieth day of the month following each monthly period. The return shall be filed on forms prescribed and furnished by the department.

If the person remits the tax by electronic transfer to the state, the person shall file the return by electronic means on or before the twenty-third day of the month following each monthly period and remit the tax on or before the second to the last day of the month following each monthly period.

The secretary may require or allow a person to file a return, and pay any tax due, on a basis other than monthly. The return and remittance is due the last day of the month following the reporting period, or at a time otherwise determined by the secretary.

The secretary may grant an extension of not more than five days for filing a return and remittance.

Unless an extension is granted, penalty or interest under § 10-59-6 shall be paid if a return or remittance is not made on time.

Section 12. That § 10-52A-5 be repealed.

Section 13. That chapter 10-52A be amended by adding thereto a NEW SECTION to read as follows:

Any person who holds a license issued pursuant to this chapter or who is a person whose receipts are subject to the tax imposed by this chapter shall, except as otherwise provided in this section, file a return, and pay any tax due, to the Department of Revenue and Regulation on or before the twentieth day of the month following each monthly period. The return shall be filed on forms prescribed and furnished by the department.

If the person remits the tax by electronic transfer to the state, the person shall file the return by electronic means on or before the twenty-third day of the month following each monthly period and remit the tax on or before the second to the last day of the month following each monthly period.

The secretary may require or allow a person to file a return, and pay any tax due, on a basis other than monthly. The return and remittance is due the last day of the month following the reporting period, or at a time otherwise determined by the secretary.

The secretary may grant an extension of not more than five days for filing a return and remittance.

Unless an extension is granted, penalty or interest under § 10-59-6 shall be paid if a return or remittance is not made on time.

Section 14. That § 10-59-39 be repealed.

An Act to revise certain provisions regarding the times for filing returns and remitting taxes.

I certify that the attached Act
originated in the

HOUSE as Bill No. 1045

Chief Clerk

Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1045

File No. _____

Chapter No. _____

Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor

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