

# State of South Dakota

EIGHTY-SECOND SESSION  
LEGISLATIVE ASSEMBLY, 2007

923N0748

## HOUSE BILL NO. 1292

Introduced by: Representatives Bradford, Burg, Elliott, Lucas, Moore, Sigdestad, Thompson,  
and Van Norman and Senators Two Bulls, Bartling, Katus, Kloucek, Maher,  
and Peterson (Jim)

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding tax collection  
2 agreements with Indian tribes.

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

4 Section 1. That § 10-12A-4 be amended to read as follows:

5 10-12A-4. The department may enter into tax collection agreements with any Indian tribe  
6 under the provisions of this chapter and chapter 1-24. These agreements may provide for the  
7 collection of any of the following state taxes and ~~any tribal taxes imposed by a tribe that are~~  
8 ~~identical to the following state taxes:~~

- 9 (1) The retail sales and service tax imposed by chapter 10-45;
- 10 (2) The use tax imposed by chapter 10-46;
- 11 (3) The contractors' excise tax imposed by chapter 10-46A;
- 12 (4) The alternate contractors' excise tax imposed by chapter 10-46B;
- 13 (5) The cigarette tax imposed by chapter 10-50;
- 14 (6) The motor vehicle excise tax imposed by chapter 32-5B;
- 15 (7) The fuel excise tax imposed by chapter 10-47B;



- 1       (8)    The wholesale tax on tobacco products imposed by chapter 10-50;
- 2       (9)    The amusement device tax imposed by chapter 10-58;
- 3       (10)   The gross receipts tax on visitor related businesses imposed by chapter 10-45D;
- 4       (11)   The excise tax on farm machinery, attachment units, and irrigation equipment
- 5            imposed by chapter 10-46E;
- 6       (12)    The telecommunications tax imposed by chapter 10-33A.
- 7       The agreement may provide for the retention by the department of an agreed-upon
- 8       percentage of the gross revenue as an administrative fee.