

AN ACT

ENTITLED, An Act to require the Department of Revenue and Regulation to collect and distribute the gross receipts taxes imposed on small telecommunication companies.

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

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

10-33-24. The secretary of revenue and regulation shall compute and determine the amount of tax to be paid by each company as provided in § 10-33-21. The secretary shall on or before July first of each year certify to each school district in the state in which the company operates the amount of the tax to be paid to the school district on the basis of the gross receipts received by the company in each school district.

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

10-33-25. The tax levied in § 10-33-21 is due and payable to the secretary of revenue and regulation by August first of each year following the filing of the report of the gross receipts. The secretary of revenue and regulation shall distribute the taxes paid pursuant §§ 10-33-21 and 10-33-24 to each school district by September first of each year. The secretary of revenue and regulation shall approve vouchers and the state auditor shall draw warrants to pay each school district its share of the distribution.

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 That § 10-33-28 be repealed.

An Act to require the Department of Revenue and Regulation to collect and distribute the gross receipts taxes imposed on small telecommunication companies.

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1184

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. 1184
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