AN ACT

ENTITLED, An Act to revise certain provisions relating to delinquent tax accounts.

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

Section 1. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as follows:

The secretary may, by order, revoke or cancel the license of any person licensed pursuant to chapter 10-33A, 10-45, 10-45D, 10-46A, 10-46B, or 10-52A and who has failed to file a return, or who has filed a return and has failed to remit the tax due the state on or before the times specified in § 10-33A-10.1, 10-45-27.3, 10-45D-10.2, 10-46A-1.8, 10-46B-1.6, or 10-52A-1.2, respectively, or any other reporting period authorized.

Section 2. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as follows:

Any person aggrieved by an order of the secretary issued pursuant to section 1 of this Act may, in writing, request a contested case hearing before the secretary. The written hearing request shall be received by the department within fourteen days from the date the order was mailed to the licensee by certified mail. If a written request for hearing is not received by the department within the time prescribed, the order becomes final. Any hearing shall be conducted and any appeal shall be taken pursuant to the provisions of chapters 1-26 and 1-26D.

Section 3. That § 10-33A-11 be repealed.

Section 4. That § 10-33A-13 be repealed.

Section 5. That § 10-45-34 be repealed.

Section 6. That § 10-45-36 be repealed.

An Act to revise certain provisions relating to delinquent tax accounts.

I certify that the attached Act originated in the

SENATE as Bill No. 33

_____
Secretary of the Senate

_____
President of the Senate

Attest:

_____
Secretary of the Senate

_____
Speaker of the House

Attest:

_____
Chief Clerk

Senate Bill No. 33
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