State of South Dakota

EIGHTY-SIXTH SESSION
LEGISLATIVE ASSEMBLY, 2011

366S0403

SENATE BILL NO. 145

Introduced by: Senators Maher and Bradford and Representatives Kirkeby and Schrempp

FOR AN ACT ENTITLED, An Act to revise the provisions concerning the types of taxes that the state may enter into compacts with Indian tribes.

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

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

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

(1) The retail sales and service tax imposed by chapter 10-45;

(2) The use tax imposed by chapter 10-46;

(3) The contractors' excise tax imposed by chapter 10-46A;

(4) The alternate contractors' excise tax imposed by chapter 10-46B;

(5) The cigarette tax imposed by chapter 10-50;

(6) The motor vehicle excise tax imposed by chapter 32-5B;

(7) The fuel excise tax imposed by chapter 10-47B;

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(8) The wholesale tax on tobacco products imposed by chapter 10-50;

(9) The amusement device tax imposed by chapter 10-58;

(10) The gross receipts tax on visitor related businesses imposed by chapter 10-45D;

(11) The excise tax on farm machinery, attachment units, and irrigation equipment imposed by chapter 10-46E;

(12) The contractor's excise tax on new or expanded power production facilities imposed by chapter 10-46C;

(13) The wholesale tax on alcoholic beverages imposed by chapter 35-5;

(14) The occupational tax based on the quantities of different kinds of alcoholic beverages imposed by chapter 35-5.

The agreement may provide for the retention by the department of an agreed-upon percentage of the gross revenue as an administrative fee.