

State of South Dakota

EIGHTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2012

708T0261

SENATE BILL NO. 111

Introduced by: Senators Nelson (Tom), Juhnke, and Lederman and Representatives Romkema, Abdallah, Kirkeby, Rozum, Russell, and Stricherz

1 FOR AN ACT ENTITLED, An Act to provide a deduction of certain mining permit fees for
2 taxes paid on the mining of precious metals.

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

4 Section 1. That § 45-6B-36 be amended to read as follows:

5 45-6B-36. Within sixty days prior to the anniversary date of the permit each year, the
6 operator shall submit a map on the scale provided for by subdivision 45-6B-10(3) showing the
7 reclamation accomplished and any deviations from the originally approved operating and
8 reclamation plans. Except for operators which are units of state or local government, the
9 operator shall submit, in addition to the map, an annual fee of one hundred dollars or an annual
10 fee of fifty thousand dollars if the operation is a large scale precious metal, coal, or uranium
11 mine that was permitted after January 1, 2009. The annual fee for any large scale coal or
12 uranium mine permit shall be reduced by any tax paid in accordance with chapter 10-39B during
13 the year preceding the date the annual fee is due. The annual fee for any large scale precious
14 metal mine permit shall be reduced by any tax paid in accordance with chapter 10-39 in excess
15 of one hundred thousand dollars during the year preceding the date the annual fee is due.

