

AN ACT

ENTITLED, An Act to authorize the publication of the names of certain delinquent taxpayers.

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 of revenue may prepare a list of at least one hundred delinquent persons who owe the largest amount of tax for chapters 10-45, 10-45D, 10-46, 10-46E, 10-46A, 10-46B, 10-52, 10-52A, 10-58, and 10-33A and § 32-5B-20, and that are delinquent in the payment of tax for chapters 10-45, 10-45D, 10-46, 10-46E, 10-46A, 10-46B, 10-52, 10-52A, 10-58, and 10-33A and § 32-5B-20 to the department, if a lien has been filed against the person. The list shall include at least the top one hundred persons with total delinquent final liabilities for tax in chapters 10-45, 10-45D, 10-46, 10-46E, 10-46A, 10-46B, 10-52, 10-52A, 10-58, and 10-33A and § 32-5B-20, including penalties and interest. The list shall contain the person's name; the business name, if any; address; and the amount of total tax, penalties and interest outstanding of each delinquent person.

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

At least ninety days before the disclosure of the name of a delinquent person prescribed in section 1 of this Act, the secretary of revenue shall mail a written notice to the delinquent person at that person's last known address informing the person that the failure to resolve the tax delinquency could result in the person's name being included in a list of delinquent persons that is published on the internet on a web site maintained by the department pursuant to this Act. If the delinquent tax has not been paid within ninety days after the notice was mailed, and the person has not, since the mailing of the notice, either paid the delinquent tax or entered into a written agreement with the department for payment of the delinquency or corrected a default in an existing agreement to the

satisfaction of the secretary, the secretary may disclose the tax delinquency in the list of delinquent persons.

Section 3. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as follows:

No unpaid taxes are subject to disclosure described in section 1 of this Act if:

- (1) A written agreement for payment exists without default between the person and the department; or
- (2) The tax liability is the subject of an administrative hearing, administrative review, judicial review, or an appeal of any such proceedings.

Section 4. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as follows:

The list described in section 1 of this Act shall be available for public inspection at the Department of Revenue and shall be published on the internet on a web site maintained by the department.

Section 5. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as follows:

The name of a person on the list described in section 1 of this Act shall be removed within ten days after the delinquent debt payment has been processed by the department.

Section 6. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as follows:

Any disclosure made by the secretary of revenue in a good faith effort to comply with this Act is not a violation of any statute prohibiting disclosure of taxpayer information.

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1029

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. 1029

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