

PRISON/JAIL POPULATION COST ESTIMATE STATEMENT

Ninety-Sixth SESSION
2021 South Dakota Legislature

House Bill 1246

An Act to impose a tax on the gross receipts of ambulatory surgery centers and surgical specialty hospitals, provide a penalty for a violation thereof, and to declare an emergency.

A prison/jail population cost estimate statement is required for HB1246 due to creating certain penalties if an ambulatory surgery center fails to comply with certain taxing provisions. The penalties in this bill are almost all administrative misdemeanors. Since these entities have accounting practices, corporate responsibilities, and public disclosures, violations of the bill would be unlikely.

These offenses would not likely to be criminally prosecuted. When these offenses are prosecuted, they would not likely result in a jail sentence. Hence, the impact on jail populations is negligible.

APPROVED BY: /s/ Reed Holwegner
Director, Legislative Research Council

DATE: 2/9/2021
2021-FI1246A