

2023 South Dakota Legislature House Bill 1033

Introduced by: The Committee on Commerce and Energy at the request of the Department of Revenue

1 An Act to provide for the uniform administration of tobacco products taxes.

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

3 Section 1. That § 10-59-1 be AMENDED:

10-59-1. The provisions of this chapter may only apply to proceedings commenced
under this chapter concerning the taxes, the fees, the surcharges, or the persons subject
to the taxes, fees, or surcharges imposed by, or any civil or criminal investigation
authorized by, chapters 10-33A, 10-39, 10-39A, 10-39B, 10-43, 10-45, 10-45D, 10-46,
10-46A, 10-46B, 10-46E, 10-47B, 10-50C, 10-52, 10-52A, 10-62, 32-3, 32-3A, 32-5, 325B, 32-6B, 32-9, 32-10, 34-45, and 34A-13, and §§ 10-50-61, 49-31-51, and 50-4-13 to
50-4-17, inclusive.