



2023 South Dakota Legislature

Senate Bill 58

Introduced by: **Senator Reed**

1 **An Act to clarify that the special amusement excise tax applies to the sale of**
2 **amusement devices.**

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

4 **Section 1. That § 10-58-1 be AMENDED:**

5 **10-58-1.** There is imposed upon owners and operators a special amusement
6 excise tax of four and one-half percent of the gross receipts from the sale or the operation
7 of any mechanical or electronic amusement device. The tax imposed by this section is in
8 lieu of the tax imposed pursuant to chapter 10-45.