



## 2023 South Dakota Legislature

# Senate Bill 138

Introduced by: **Senator Novstrup**

1 **An Act to provide for the distribution of tax revenue from certain sales occurring on**  
 2 **fairgrounds.**

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

4 **Section 1. That chapter 10-45 be amended with a NEW SECTION:**

5 Any person filing a return and remittance in accordance with the provisions of §  
 6 10-45-27.3 shall report the amount of tax remitted in the previous period on gross receipts  
 7 from all sales of tangible personal property taxable under this chapter, occurring on county  
 8 fairgrounds.

9 The amount of tax remitted on gross receipts from all sales of tangible personal  
 10 property, pursuant to § 10-45-27.3, occurring on a county fairground shall be deposited  
 11 in the general fund of that county.

12 **Section 2. That § 10-45-47.1 be AMENDED:**

13 **10-45-47.1.** The secretary of revenue may promulgate rules pursuant to chapter  
 14 1-26 concerning:

- 15 (1) Licensing, including bonding and filing license applications;
- 16 (2) The filing of returns and payment of the tax;
- 17 (3) Determining the application of the tax and exemptions;
- 18 (4) Taxpayer record-keeping requirements; ~~and~~
- 19 (5) Determining auditing methods; and
- 20 (6) Depositing moneys into county general funds as provided in section 1 of this Act.