



## 2023 South Dakota Legislature

# Senate Bill 147

Introduced by: **Senator Reed**

1 **An Act to change provisions regarding the appointment of legislators to represent**  
 2 **South Dakota in the Streamlined Sales and Use Tax Agreement.**

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

4 **Section 1. That § 10-45C-3 be AMENDED:**

5 **10-45C-3.** The Department of Revenue is authorized and directed to enter into  
 6 the Streamlined Sales and Use Tax Agreement with one or more states to simplify and  
 7 modernize sales and use tax administration in order to substantially reduce the burden of  
 8 tax compliance for all sellers and for all types of commerce. In furtherance of the  
 9 agreement, the Department of Revenue is authorized to act jointly with other states that  
 10 are members of the agreement to establish standards for certification of a certified service  
 11 provider and certified automated system and establish performance standards for  
 12 multistate sellers.

13 The Department of Revenue is further authorized to take other actions reasonably  
 14 required to implement the provisions set forth in this chapter. Other actions authorized by  
 15 this chapter include, but are not limited to, the adoption of rules pursuant to chapter 1-  
 16 26 consistent with the Department of Revenue's rule-making authority in §§ 10-45-47.1  
 17 and 10-46-35.1 and the joint procurement, with other member states, of goods and  
 18 services in furtherance of the cooperative agreement.

19 The secretary of revenue or the secretary's designee and ~~two~~ three legislators are  
 20 authorized to represent this state before the other states that are signatories to the  
 21 agreement. The Executive Board of the Legislative Research Council shall appoint ~~one~~  
 22 ~~senator and one representative~~ the legislators to represent this state.

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