

## 2023 South Dakota Legislature

**Senate Bill 30****AMENDMENT 30A  
FOR THE INTRODUCED BILL**

1 **An Act to revise the ~~criteria taxes~~ for which remote sellers ~~who~~ must remit sales**  
2 **tax.**

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

4 **Section 1. That § 10-64-2 be AMENDED:**

5 **10-64-2.** Notwithstanding any other provision of law, any seller selling tangible  
6 personal property, products transferred electronically, or services for delivery into South  
7 Dakota, who does not have a physical presence in the state, is subject to chapters 10-45,  
8 10-46E, and 10-52, and shall remit the sales tax and ~~shall~~ follow all applicable procedures  
9 and requirements of law as if the seller had a physical presence in the state, provided the  
10 seller meets either of the following criteria in the previous calendar year or the current  
11 calendar year:

12 (1) The seller's gross revenue from the sale of tangible personal property, any  
13 product transferred electronically, or services delivered into South Dakota exceeds one  
14 hundred thousand dollars; or

15 (2) The seller sold tangible personal property, any product transferred  
16 electronically, or services for delivery into South Dakota in two hundred or more separate  
17 transactions ~~in the previous or current calendar year.~~