



2023 South Dakota Legislature  
**Senate Bill 58**  
**ENROLLED**

AN ACT

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

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

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

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

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

\_\_\_\_\_  
I certify that the attached Act originated in  
the:  
Senate as Bill No. 58

\_\_\_\_\_  
Received at this Executive Office  
this \_\_\_\_ day of \_\_\_\_\_,  
2023 at \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of the Senate

By \_\_\_\_\_  
for the Governor

\_\_\_\_\_  
President of the Senate

The attached Act is hereby  
approved this \_\_\_\_ day of  
\_\_\_\_\_, A.D., 2023

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Governor

**STATE OF SOUTH DAKOTA,**

ss.

Office of the Secretary of State

\_\_\_\_\_  
Speaker of the House

Attest:

Filed \_\_\_\_\_, 2023  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
Secretary of State

Senate Bill No. 58  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

By \_\_\_\_\_  
Asst. Secretary of State