

2023 South Dakota Legislature

Senate Bill 138**AMENDMENT 138B
FOR THE INTRODUCED BILL**

1 **An Act to provide for the distribution of tax revenue from certain ~~sales gross receipts~~**
 2 **occurring on fairgrounds, and to provide a minimum amount for certain**
 3 **expenditures made by counties relating to county fairs and fairgrounds.**

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

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

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

10 ~~The~~If a county abides by the provisions of section 3 of this Act in the previous fiscal
 11 year, the amount of tax remitted on gross receipts from all sales of tangible personal
 12 property ~~and on gross receipts from services rendered,~~ pursuant to § 10-45-27.3,
 13 occurring on a county fairground shall be deposited in ~~the general~~ a restricted county
 14 fairground fund of that county, ~~to be used for purposes set forth in §§ 7-27-1, 7-27-1.1,~~
 15 and 7-27-3.

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

17 **10-45-47.1.** The secretary of revenue may promulgate rules pursuant to chapter
 18 1-26 concerning:

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

1 **Section 3. That chapter 7-27 be amended with a NEW SECTION:**

2 Each fiscal year, a county shall make expenditures from the county general fund
3 for purposes set forth in §§ 7-27-1, 7-27-1.1, and 7-27-3, in an amount totaling no less
4 than the minimum amount for the county.

5 For purposes of this section, the term, base year amount, is the average over the
6 five fiscal years immediately preceding the 2024 fiscal year, after removing the highest
7 and lowest values of the five fiscal years, of all expenditures from a county general fund
8 for purposes set forth in §§ 7-27-1, 7-27-1.1, and 7-27-3. For purposes of this section,
9 the term, minimum amount, is the base year amount after being annually increased by
10 the lesser of three percent or the index factor, as defined in § 10-13-38.