

## 2024 South Dakota Legislature

**House Bill 1160****AMENDMENT 1160A  
FOR THE INTRODUCED BILL**

**This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.**

1 **An Act to require the Department of Revenue to provide an annual report to tribal**  
2 **governments regarding certain tax collections.**

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

4 **Section 1. That a NEW SECTION be added to chapter 10-12A:**

5 Prior to December first of each year, the Department shall provide a report to each  
6 tribal government that has entered into a tax collection agreement under the provisions  
7 of chapter 1-24, estimating the amount of tax collected annually for each tax included in  
8 § 10-12A-4 within the agreement area covered by the tax collection agreement.

9 The annual report must distinguish between tax revenue collected from remote  
10 sellers and nonremote sellers.

11 Prior to December first of 2024, the department shall provide the report required  
12 by this section for the years 2018, 2019, 2020, 2021, 2022, and 2023.

13 **Section 2. That a NEW SECTION be added to chapter 10-12A:**

14 Prior to December first of each year, the Department shall provide a report to each  
15 tribal government that has not entered into a tax collection agreement under the  
16 provisions of chapter 1-24, estimating, based on the proportion of a county's population  
17 who are members of a tribe according to the latest federal census, the amount of tax  
18 collected annually from tribal members for each tax included in § 10-12A-4 within the  
19 boundaries of the following counties:

20 (1) Bennett County;

21 (2) Buffalo County;

22 (3) Charles Mix County;

23 (4) Corson County;

- 1        (5) Dewey County;
- 2        (6) Hughes County;
- 3        (7) Hyde County;
- 4        (8) Grand County;
- 5        (9) Gregory County;
- 6        (10) Jackson County;
- 7        (11) Lyman County;
- 8        (12) Marshall County;
- 9        (13) Mellette County;
- 10       (14) Moody County;
- 11       (15) Oglala County;
- 12       (16) Roberts County;
- 13       (17) Stanley County;
- 14       (18) Todd County;
- 15       (19) Tripp County; and
- 16       (20) Ziebach County.

17                The annual report must distinguish between tax revenue collected from remote  
18        sellers and nonremote sellers.

19                Prior to December first of 2024, the department shall provide the reports required  
20        by this section for the years 2018, 2019, 2020, 2021, 2022, and 2023.

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