



2025 South Dakota Legislature

House Bill 1018

Introduced by: **Representative** Emery

1 **An Act to require the Department of Revenue 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 this chapter and chapter 1-24, estimating the amount of tax collected from January
 8 first through December thirty-first of the prior year for each tax included in § 10-12A-4
 9 within the area covered by the tax collection agreement.

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

12 Prior to December 1, 2025, the department shall provide the report required by
 13 this section for the years 2019, 2020, 2021, 2022, 2023, and 2024.

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

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

- 22 (1) Bennett County;
 23 (2) Buffalo County;
 24 (3) Charles Mix County;
 25 (4) Corson County;

- 1 (5) Dewey County;
- 2 (6) Hughes County;
- 3 (7) Hyde County;
- 4 (8) Grant 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 Lakota 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 1, 2025, the department shall provide the reports required by
20 this section for the years 2019, 2020, 2021, 2022, 2023, and 2024.