



2026 South Dakota Legislature

House Bill 1233

Introduced by: **Representative Pourier**

1 **An Act to modify provisions for a tax collection agreement with an Indian tribe.**

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

3 **Section 1. That § 10-12A-4 be AMENDED:**

4 **10-12A-4.** The department may enter into tax collection agreements with any
 5 Indian tribe under the provisions of this chapter and chapter 1-24. These agreements may
 6 provide for the collection of any of the following state taxes and any tribal taxes imposed
 7 by a tribe that are identical to the following state taxes:

- 8 (1) The retail sales and service tax imposed by chapter 10-45;
- 9 (2) The use tax imposed by chapter 10-46;
- 10 (3) The contractors' excise tax imposed by chapter 10-46A;
- 11 (4) The alternate contractors' excise tax imposed by chapter 10-46B;
- 12 (5) The cigarette tax imposed by chapter 10-50;
- 13 (6) The motor vehicle excise tax imposed by chapter 32-5B;
- 14 (7) The fuel excise tax imposed by chapter 10-47B;
- 15 (8) The wholesale tax on tobacco products imposed by chapter 10-50;
- 16 (9) The amusement device tax imposed by chapter 10-58;
- 17 (10) The gross receipts tax on visitor related businesses imposed by chapter 10-45D;
- 18 (11) The excise tax on farm machinery, attachment units, and irrigation equipment
 19 imposed by chapter 10-46E;
- 20 (12) The sales tax on remote sellers imposed by chapter 10-64; and
- 21 (13) The tax on marketplace providers imposed by chapter 10-65.

22 The agreement may provide for the retention by the department of an agreed-
 23 upon percentage of the gross revenue as an administrative fee.