

2026 South Dakota Legislature

## House Bill 1233

**AMENDMENT 1233A  
FOR THE INTRODUCED BILL**

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 chapters~~ 10-45, 10-64, and  
9           10-65;
- 10     (2) The use tax imposed by ~~chapter chapters~~ 10-46, 10-64, and 10-65;
- 11     (3) The contractors' excise tax imposed by chapter 10-46A;
- 12     (4) The alternate contractors' excise tax imposed by chapter 10-46B;
- 13     (5) The cigarette tax imposed by chapter 10-50;
- 14     (6) The motor vehicle excise tax imposed by chapter 32-5B;
- 15     (7) The fuel excise tax imposed by chapter 10-47B;
- 16     (8) The wholesale tax on tobacco products imposed by chapter 10-50;
- 17     (9) The amusement device tax imposed by chapter 10-58;
- 18     (10) The gross receipts tax on visitor related businesses imposed by chapter 10-45D;  
19           and
- 20     (11) The excise tax on farm machinery, attachment units, and irrigation equipment  
21           imposed by chapter 10-46E~~½~~
- 22     (12) The sales tax on remote sellers imposed by chapter 10-64; and
- 23     (13) The tax on marketplace providers imposed by chapter 10-65.

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