

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~~z~~;

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.