



2026 South Dakota Legislature

Senate Bill 241

Introduced by: **Senator Grove**

1 **An Act to require that the Department of Revenue provide an annual report to Indian**
 2 **tribes 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 Indian tribe that has entered into a tax collection agreement under the provisions of this
 7 chapter and chapter 1-24, estimating the amount of tax collected under a tax collection
 8 agreement from January first through December thirty-first of the prior year for each tax
 9 included in § 10-12A-4, 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, 2026, the department shall provide the report required by
 13 this section for the years 2020, 2021, 2022, 2023, 2024, and 2025.

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 Indian tribe estimating, based on the proportion of a county's population that consists of
 17 members of an Indian tribe according to the latest federal census, the amount of tax
 18 collected under a tax collection agreement from January first through December thirty-
 19 first of the prior year from tribal members for each tax included in § 10-12A-4 within the
 20 boundaries of the following counties:

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

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

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

18 Prior to December 1, 2026, the department shall provide the reports required by
 19 this section for the years 2020, 2021, 2022, 2023, 2024, and 2025.

20 **Section 3. That a NEW SECTION be added to chapter 10-12A:**

21 If the department does not have the information necessary to furnish a report to
 22 an Indian tribe pursuant to sections 1 and 2 of this Act, the department must develop and
 23 maintain a methodology to collect and report the information.