

2026 South Dakota Legislature

House Bill 1233

AMENDMENT 1233B 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 10-45, including the application
9 thereof under chapters 10-64 and 10-65;

10 (2) The use tax imposed by chapter 10-46, including the application thereof under
11 chapters 10-64 and 10-65;

12 (3) The contractors' excise tax imposed by chapter 10-46A;

13 (4) The alternate contractors' excise tax imposed by chapter 10-46B;

14 (5) The cigarette tax imposed by chapter 10-50;

15 (6) The motor vehicle excise tax imposed by chapter 32-5B;

16 (7) The fuel excise tax imposed by chapter 10-47B;

17 (8) The wholesale tax on tobacco products imposed by chapter 10-50;

18 (9) The amusement device tax imposed by chapter 10-58;

19 (10) The gross receipts tax on visitor related businesses imposed by chapter 10-45D;
20 and

21 (11) The excise tax on farm machinery, attachment units, and irrigation equipment
22 imposed by chapter 10-46E $\frac{1}{2}$

23 (12) The sales tax on remote sellers imposed by chapter 10-64; and

24 (13) The tax on marketplace providers imposed by chapter 10-65.

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