



2026 South Dakota Legislature

House Bill 1233

HOUSE TAXATION ENGROSSED

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, 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.

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