

2026 South Dakota Legislature

Senate Bill 241**AMENDMENT 241A
FOR THE INTRODUCED BILL**

1 **An Act to require that the Department of Revenue provide an annual report to ~~Indian~~**
2 **tribes tribal governments 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 tribal government~~ that has entered into a tax collection agreement under the
7 provisions of this chapter and chapter 1-24, estimating the amount of tax collected under
8 a tax collection agreement from January first through December thirty-first of the prior
9 year for each tax included in § 10-12A-4, within the area covered by the tax collection
10 agreement.

11 The annual report must distinguish between tax revenue collected from remote
12 sellors and nonremote sellors.

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

15 **Section 2. That a NEW SECTION be added to chapter 10-12A:**

16 Prior to December first of each year, the department shall provide a report to each
17 ~~Indian-tribe tribal government that has not entered into a tax collection agreement, and~~
18 ~~to Indian tribes with citizens residing on tribal lands outside the tax collection agreement~~
19 ~~areas under the provisions of this chapter and chapter 1-24, estimating, based on the~~
20 proportion of a county's population ~~that consists of who are~~ members of an Indian tribe
21 according to the latest federal census, the amount of tax collected under a tax collection
22 agreement from January first through December thirty-first of the prior year from tribal
23 members for each tax included in § 10-12A-4 within the boundaries of the following
24 counties:

25 (1) Bennett County;

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

20 The annual report must distinguish between tax revenue collected from remote
21 sellers and nonremote sellers.

22 Prior to December 1, 2026, the department shall provide the reports required by
23 this section for the years 2019, 2020, 2021, 2022, 2023, 2024, and 2025.

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

25 If the department does not have the information necessary to furnish a report to
26 ~~an Indian tribe a tribal government~~ pursuant to sections 1 and 2 of this Act, the
27 department must develop and maintain a methodology to collect and report the
28 information.