



2026 South Dakota Legislature
House Bill 1233
ENROLLED

AN ACT

ENTITLED An Act to modify provisions for a tax collection agreement with an Indian tribe.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That § 10-12A-4 be AMENDED:

10-12A-4. The department may enter into tax collection agreements with any Indian tribe under the provisions of this chapter and chapter 1-24. These agreements may provide for the collection of any of the following state taxes and any tribal taxes imposed by a tribe that are identical to the following state taxes:

- (1) The retail sales and service tax imposed by chapter 10-45, including the application thereof under chapters 10-64 and 10-65;
- (2) The use tax imposed by chapter 10-46, including the application thereof under chapters 10-64 and 10-65;
- (3) The contractors' excise tax imposed by chapter 10-46A;
- (4) The alternate contractors' excise tax imposed by chapter 10-46B;
- (5) The cigarette tax imposed by chapter 10-50;
- (6) The motor vehicle excise tax imposed by chapter 32-5B;
- (7) The fuel excise tax imposed by chapter 10-47B;
- (8) The wholesale tax on tobacco products imposed by chapter 10-50;
- (9) The amusement device tax imposed by chapter 10-58;
- (10) The gross receipts tax on visitor related businesses imposed by chapter 10-45D; and
- (11) The excise tax on farm machinery, attachment units, and irrigation equipment imposed by chapter 10-46E.

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

An Act to modify provisions for a tax collection agreement with an Indian tribe.

I certify that the attached Act originated in
the:
House as Bill No. 1233

Received at this Executive Office
this ____ day of _____,
2026 at _____ M.

Chief Clerk of the House

By _____
for the Governor

Speaker of the House

The attached Act is hereby
approved this _____ day of
_____, A.D., 2026

Attest:

Chief Clerk of the House

Governor

STATE OF SOUTH DAKOTA,

ss.

Office of the Secretary of State

President of the Senate

Attest:

Filed _____, 2026
at _____ o'clock ___ M.

Secretary of the Senate

Secretary of State

House Bill No. 1233
File No. _____
Chapter No. _____

By _____
Asst. Secretary of State