

AN ACT

ENTITLED, An Act to extend the time allowed to request a hearing or pay an audit assessment.

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

Section 1. That § 10-59-9 be amended to read as follows:

10-59-9. Any taxpayer against whom a certificate of assessment is issued may request a hearing before the secretary if the taxpayer believes that the assessment is based upon a mistake of fact or an error of law. A request for hearing shall be made in writing within sixty days from the date of the certificate of assessment and shall contain a statement indicating the portion of the assessment being contested and the mistake of fact or error of law the taxpayer believes resulted in an invalid assessment. Amended or additional statements of facts or errors of law may be made not less than fourteen days prior to the hearing if the hearing examiner determines such additional or amended statements are in the interest of justice and do not prejudice either party. Hearings are conducted and appeals taken pursuant to the provisions of chapters 1-26 and 1-26D. A copy of the hearing examiner's proposed decision, findings of fact and conclusions of law shall be served on all parties when furnished to the secretary. If the secretary, pursuant to chapter 1-26D, accepts the final decision of the hearing examiner, no appeal from a final decision of the secretary upon an assessment may be taken unless any amount ordered paid by the secretary is paid or a bond filed to insure payment of such amount. However, if the final decision of the secretary, pursuant to chapter 1-26D, rejects or modifies the decision of the hearing examiner regarding the amount due on the assessment, an appeal may be taken without payment of the amount ordered to be paid and without filing of a bond. If the secretary's decision is affirmed by the circuit court, no appeal may be taken unless any amount ordered to be paid by the secretary is paid or a bond is filed to insure payment of such amount.

Section 2. That § 10-59-8 be amended to read as follows:

10-59-8. If the secretary determines that any taxpayer owes tax, penalty, or interest, the secretary

shall issue a certificate of assessment and mail a copy of the certificate to the last known address of the taxpayer by certified mail. The certificate of assessment shall be deemed prima facie correct. Any taxpayer against whom an assessment is made shall either pay the amount of the assessment or make arrangements agreeable to the secretary to pay the assessment plus additional interest required by § 10-59-6 within sixty days from the date of the certificate or request a hearing pursuant to the provisions of § 10-59-9.

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I certify that the attached Act
originated in the

SENATE as Bill No. 14

Secretary of the Senate

President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 14

File No. _____

Chapter No. _____

Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor

STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____, 20____
at _____ o'clock ____ M.

Secretary of State

By _____
Asst. Secretary of State