

State of South Dakota

NINETY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2016

400X0168

HOUSE BILL NO. 1050

Introduced by: The Committee on Taxation at the request of the Department of Revenue

1 FOR AN ACT ENTITLED, An Act to repeal certain obsolete mini-storage tax refund
2 provisions.

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

4 Section 1. That § 10-59-42 be repealed.

5 ~~— 10-59-42. Notwithstanding any provision of this chapter, any claim for refund that is based~~
6 ~~upon or arose because of the South Dakota Supreme Court's decision in In the Matter of the~~
7 ~~Sales Tax Liability of James Pirmantgen & Patricia Carlson, 2008 SD 127 (December 23,~~
8 ~~2008), must be filed with the Department of Revenue and Regulation on or before October 1,~~
9 ~~2009. Notwithstanding any provision of this chapter, any claim for refund that is based upon or~~
10 ~~arose because of the South Dakota Supreme Court's decision in In the Matter of the Sales Tax~~
11 ~~Liability of James Pirmantgen & Patricia Carlson, 2008 SD 127 (December 23, 2008), that is~~
12 ~~filed with the Department of Revenue and Regulation after October 1, 2009, is forever barred~~
13 ~~from refund eligibility.~~

14 Section 2. That § 10-59-43 be repealed.

15 ~~— 10-59-43. Any claim for refund by a taxpayer that is based upon or arose because of the~~



1 ~~South Dakota Supreme Court's decision in In the Matter of the Sales Tax Liability of James~~
2 ~~Pirmantgen & Patricia Carlson, 2008 SD 127 (December 23, 2008), must be filed with the~~
3 ~~owner of a mini-storage or self-storage facility on or before September 15, 2009. Each owner~~
4 ~~of a mini-storage or self-storage facility is immune from any sales tax liability to the taxpayer~~
5 ~~after September 15, 2009. However, if any sales taxes is refunded by the Department of~~
6 ~~Revenue to the owner, the owner is not immune until the owner has refunded the sales taxes to~~
7 ~~the taxpayer.~~