

# State of South Dakota

NINETY-FIRST SESSION  
LEGISLATIVE ASSEMBLY, 2016

724X0593

## HOUSE BILL NO. 1172

Introduced by: Representative Killer and Senator Bradford

1 FOR AN ACT ENTITLED, An Act to permit the state to revise the taxes included into tax  
2 compacts with Indian tribes.

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

4 Section 1. That § 10-12A-4 be amended to read:

5 10-12A-4. The department may enter into tax collection agreements with any Indian tribe  
6 under the provisions of this chapter and chapter 1-24. These agreements may provide for the  
7 collection of any of the following state taxes and any tribal taxes imposed by a tribe that are  
8 identical to the following state taxes:

- 9 (1) The retail sales and service tax imposed by chapter 10-45;
- 10 (2) The use tax imposed by chapter 10-46;
- 11 (3) The contractors' excise tax imposed by chapter 10-46A;
- 12 (4) The alternate contractors' excise tax imposed by chapter 10-46B;
- 13 (5) The cigarette tax imposed by chapter 10-50;
- 14 (6) The motor vehicle excise tax imposed by chapter 32-5B;
- 15 (7) The fuel excise tax imposed by chapter 10-47B;



- 1 (8) The wholesale tax on tobacco products imposed by chapter 10-50;
  - 2 (9) The amusement device tax imposed by chapter 10-58;
  - 3 (10) The gross receipts tax on visitor related businesses imposed by chapter 10-45D;
  - 4 (11) The excise tax on farm machinery, attachment units, and irrigation equipment
  - 5 imposed by chapter 10-46E;
  - 6 (12) The occupational tax imposed by chapter 35-5 for the Standing Rock Sioux Tribe and
  - 7 the Yankton Sioux Tribe.
- 8 The agreement may provide for the retention by the department of an agreed-upon
- 9 percentage of the gross revenue as an administrative fee.