

AN ACT

ENTITLED, An Act to revise certain provisions regarding the recovery of certain insurance company premium and annuity taxes.

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

Section 1. That § 10-55A-2 be amended to read:

10-55A-2. A person seeking recovery of an allegedly overpaid tax shall file a claim for recovery, with the secretary, within one year from the due date of the annual statement under § 58-6-75. A claim for recovery not filed within one year of the due date is barred.

Section 2. That § 10-55A-11 be repealed.

An Act to revise certain provisions regarding the recovery of certain insurance company premium and annuity taxes.

=====

I certify that the attached Act originated in the

HOUSE as Bill No. 1041

Chief Clerk

=====

Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1041
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