

State of South Dakota

NINETY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 2017

248Y0252

SENATE BILL NO. 69

Introduced by: Senators Ewing, Frerichs, Monroe, Solano, Stalzer, White, and Wiik and
Representatives Willadsen, Dennert, Haggar, Lesmeister, Lust, Rozum, and
Tieszen

1 FOR AN ACT ENTITLED, An Act to revise the tax required when a new motor vehicle dealer
2 licenses a new motor vehicle.

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

4 Section 1. That § 32-5B-1.4 be amended to read:

5 32-5B-1.4. A licensed motor vehicle dealer who sells new motor vehicles and has a
6 franchise for that particular motor vehicle may license a new motor vehicle which is part of the
7 dealer's inventory. If the dealer licenses the motor vehicle, the dealer shall title the motor vehicle
8 and pay the excise tax imposed pursuant to § 32-5B-1 on the ~~manufacturer's suggested dealer~~
9 list actual purchase price of the motor vehicle. ~~The next purchaser is exempt from the excise tax.~~

