

State of South Dakota

NINETY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 2017

258Y0527

HOUSE BILL NO. 1131

Introduced by: Representatives Goodwin, Dennert, and Pischke and Senator Russell

1 FOR AN ACT ENTITLED, An Act to revise certain provisions concerning sales taxes collected
2 from sellers located outside of the state.

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

4 Section 1. That § 10-64-9 be amended to read:

5 10-64-9. If the state is able to ~~enforce the obligation~~ to collect and remit sales tax on remote
6 sellers who deliver tangible personal property, products transferred electronically, or services
7 directly to the citizens of South Dakota, the additional net revenue from such obligation shall
8 be used to reduce the rate of certain taxes. The rate of tax imposed by §§ 10-45-2, 10-45-5, 10-
9 45-5.3, 10-45-6, 10-45-6.1, 10-45-6.2, 10-45-8, 10-45-71, 10-46-2.1, 10-46-2.2, 10-46-58, 10-
10 46-69, 10-46-69.1, 10-46-69.2, 10-46E-1, and 10-58-1 shall be reduced by one-tenth percent on
11 July first following the calendar year for which each additional twenty million dollar increment
12 of net revenue is collected and remitted by such remote sellers. However, the rate of tax
13 imposed by §§ 10-45-2, 10-45-5, 10-45-5.3, 10-45-6, 10-45-6.1, 10-45-6.2, 10-45-8, 10-45-71,
14 10-46-2.1, 10-46-2.2, 10-46-58, 10-46-69, 10-46-69.1, 10-46-69.2, 10-46E-1, and 10-58-1 may
15 not be reduced below four percent pursuant to the provisions of this section.

