

State of South Dakota

NINETY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 2017

156Y0579

HOUSE BILL NO. 1149

Introduced by: Representatives Ahlers, Duvall, Hawley, Jamison, Jensen (Kevin),
Rasmussen, Ring, and Wismer and Senators Frerichs, Partridge, and Peters

1 FOR AN ACT ENTITLED, An Act to revise the tax on certain telecommunication services and
2 devices.

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

4 Section 1. That § 49-31-51 be amended to read:

5 49-31-51. There is hereby imposed an access fee of ~~fifteen~~ thirteen cents per local exchange
6 service line per month, ~~fifteen~~ thirteen cents per cellular telephone per month in accordance with
7 the provisions provided in subdivision 34-45-1(7), and ~~fifteen~~ thirteen cents per radio pager
8 device per month to pay for the program established in § 49-31-47. The access fee shall be paid
9 by each local exchange subscriber to a local exchange service, or by each cellular telephone or
10 radio pager service subscriber to the service provider, unless the subscriber is otherwise exempt
11 from taxation. The access fee shall be reported as a separate line or service and collected on the
12 regular monthly bill by each local exchange telecommunications company or other service
13 provider operating in this state. On or before the last day of the month following each two-
14 month period, every telecommunications company providing local exchange service or other
15 service provided specified in this section shall remit to the Department of Revenue on forms



1 furnished by the department the amount of the access fee collected for that two- month period.
2 The secretary of revenue may grant an extension of not more than five days for filing a
3 remittance. The Department of Revenue shall deposit ninety percent of the money received
4 pursuant to the provisions of §§ 49-31-47 to 49-31-56, inclusive, into the telecommunication
5 fund for the deaf and ten percent in the telecommunication fund for other disabilities.