

State of South Dakota

NINETY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 2017

156Y0579

HOUSE TAXATION ENGROSSED NO. **HB 1149** 2/9/2017

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



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