

State of South Dakota

NINETY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 2018

258Z0815

SENATE BILL NO. 159

Introduced by: Senators Nesiba, Frerichs, Heinert, Kennedy, Killer, and Sutton and
Representatives Ring, Ahlers, Bartling, and Hawley

1 FOR AN ACT ENTITLED, An Act to revise the designated use of the additional net revenue
2 from sales taxes collected from certain remote sellers.

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~~ taxation on food. The rate of tax imposed by §§ ~~10-~~
9 ~~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, 10-46-2.1, 10-46-~~
10 ~~2.2, 10-46-58, 10-46-69, 10-46-69.1, 10-46-69.2, 10-46E-1, and 10-58-1~~ imposed by chapters
11 10-45 and 10-46 shall be reduced by ~~one-tenth~~ one percent on July first following the calendar
12 year for which each additional ~~twenty~~ ten million dollar increment of net revenue is collected
13 and remitted by such remote sellers. ~~However, the rate of tax imposed by §§ 10-45-2, 10-45-5,~~
14 ~~10-45-5.3, 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,~~
15 ~~10-46-69, 10-46-69.1, 10-46-69.2, 10-46E-1, and 10-58-1 may not be reduced below four~~



1 percent pursuant to the provisions of this section.