

PRISON/JAIL POPULATION COST ESTIMATE STATEMENT

Ninety-Fifth SESSION
2020 South Dakota Legislature

Senate Bill 68

An Act to authorize a county gross receipts tax.

A prison/jail population cost estimate statement is required for SB68 because it creates a Class 6 felony for any person who makes any false or fraudulent return in attempting to defeat or evade the tax imposed under this Act. Additionally, anyone who fails to pay a tax due under this Act within sixty days from the date the tax become due, or fails to file a return required under the Act within sixty days from the date the return is due, two or more times in any twelve-month period is guilty of a Class 6 felony.

In order to analyze any impact resulting from SB 68, the Legislative Research Council looked for violations of similar statutes. The LRC examined SDCL 10-52A-8 (penalties for violations of the municipal gross receipts tax), that carries a similar penalty scheme. There is no record for an offense being charged under this statute.

SB 68 describes a crime that if prosecuted could result in a prison or jail sentence. However, due to the lack of convictions under a similar South Dakota statute, a violation and prosecution of SB 68 is likely to be rare. Therefore, the impact on prison or jail populations is estimated to be low.

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