

State of South Dakota

SEVENTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 1997

400A0249

HOUSE ENGROSSED NO. **HB1034** - 1/28/97

Introduced by: The Committee on Taxation at the request of the Department of Revenue

1 FOR AN ACT ENTITLED, An Act to revise the definition of lodging establishment and
2 campground for the purposes of the sales and use tax.

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

4 Section 1. That § 10-45-7 be amended to read as follows:

5 10-45-7. There is hereby imposed a tax at the same rate as that imposed upon sales of
6 tangible personal property in this state upon the gross receipts from rentals of rooms or parking
7 sites by lodging establishments or campgrounds received from transient guests. ~~Lodging A~~
8 lodging establishment ~~shall mean~~ is any building, structure, property or premise kept, used,
9 maintained, advertised or held out to the public to be a place where sleeping accommodations
10 are furnished ~~in two or more rental units~~ to transient guests. ~~Campgrounds shall mean A~~
11 campground is any property or premise kept, used, maintained, advertised or held out to the
12 public to be a place where sites are available for the placing of tents, campers, trailers, mobile
13 homes or other mobile accommodations ~~in two or more rental units~~ to transient guests. ~~Transient~~
14 ~~guest means~~ A transient guest is any person who resides in a lodging establishment or
15 campground less than twenty-eight consecutive days. The provisions of this section do not apply

1 to the casual or occasional rental of a sleeping accommodation or camping site. For the purposes
2 of this section, casual or occasional is the rental of a sleeping accommodation or camping site
3 by any establishment or campground for ten or less days in a calendar year. Any establishment
4 or campground which has a permit or license issued under this chapter, is not offering the rental
5 of sleeping accommodations or camping sites on a casual or occasional basis.

1 **BILL HISTORY**

2 January 14 - First read in House and referred to Taxation. H.J. 29

3 January 23 - Scheduled for hearing.

4 January 23 - Passed, AYES 7, NAYS 6. H.J. 89

5 January 27 - Second reading House. H.J. 159

6 January 27 - Passed as amended, AYES 36, NAYS 33. H.J. 160