

AN ACT

ENTITLED, An Act to revise how the motor vehicle excise tax is applied to certain vehicles.

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

Section 1. That § 32-5B-21 be amended to read as follows:

32-5B-21. The tax imposed by §§ 32-5B-1, 32-5B-1.1, 32-5B-4(7), and 32-5B-21 to 32-5B-24, inclusive, and calculated in the manner set out in § 32-5B-4 on the sale or use of leased vehicles subject to titling and registration applies to vehicles with a gross vehicle weight ratings of less than sixteen thousand pounds or vehicles defined in subdivision 32-9-3(3), excluding motorcycles and motorized bicycles. No certificate of title may be issued until the tax is paid.

The county treasurer shall require every applicant for registration of a vehicle subject to tax under §§ 32-5B-1, 32-5B-1.1, 32-5B-4(7), and 32-5B-21 to 32-5B-24, inclusive, to supply information as is deemed necessary as to the date of the lease transaction, the lease price, and other information relative to the lease of the vehicle.

An Act to revise how the motor vehicle excise tax is applied to certain vehicles.

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I certify that the attached Act  
originated in the

HOUSE as Bill No. 1254

\_\_\_\_\_  
Chief Clerk

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\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

House Bill No. 1254  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

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Received at this Executive Office  
this \_\_\_\_\_ day of \_\_\_\_\_ ,

20\_\_\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor

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The attached Act is hereby  
approved this \_\_\_\_\_ day of  
\_\_\_\_\_, A.D., 20\_\_\_\_

\_\_\_\_\_  
Governor

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STATE OF SOUTH DAKOTA,  
ss.  
Office of the Secretary of State

Filed \_\_\_\_\_, 20\_\_\_\_  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State