

AN ACT

ENTITLED, An Act to revise the amnesty provisions for sellers under the Streamlined Sales and Use Tax Agreement.

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

Section 1. That § 10-45C-9 be amended to read as follows:

10-45C-9. No seller who registers to pay or to collect and remit applicable South Dakota sales or use tax in accordance with the terms of the Streamlined Sales and Use Tax Agreement is liable for any uncollected or unpaid sales or use tax, penalty or interest, unless the seller was registered in this state during the twelve-month period preceding the date the state is found in compliance with the Streamlined Sales and Use Tax Agreement. For any seller who is not obligated to collect and remit the tax imposed under chapters 10-45, 10-46, or 10-52, the amnesty period provided by this section ends twelve months after the date the Streamlined Sales Tax Governing Board has determined that adequate certified service providers and certified automated systems are available.

An Act to revise the amnesty provisions for sellers under the Streamlined Sales and Use Tax Agreement.

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I certify that the attached Act originated in the SENATE as Bill No. 67

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

Attest:

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

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

Attest:

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

Senate Bill No. 67  
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