

State of South Dakota

EIGHTY-SEVENTH SESSION LEGISLATIVE ASSEMBLY, 2012

339T0265

HOUSE BILL NO. 1180

Introduced by: Representatives Kirkeby, Dryden, Feickert, Munsterman, and Venner and
Senators Rampelberg, Haverly, Juhnke, Maher, and Schlekeway

1 FOR AN ACT ENTITLED, An Act to remit certain sales and use taxes collected at county-
2 owned fairgrounds to counties.

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

4 Section 1. That § 10-52-5 be amended to read as follows:

5 10-52-5. All moneys received and collected on behalf of a particular political subdivision
6 by the Department of Revenue, pursuant to this chapter, shall be credited to a special municipal
7 non-ad valorem tax fund ~~which is hereby established in the state treasury and~~ after deducting
8 the amount of refunds made, the amounts necessary to defray the cost of collecting the tax, and
9 the administrative expenses incident thereto, ~~shall be paid within thirty days after collection to~~
10 ~~the municipality entitled thereto.~~ The department shall remit the money to the municipality
11 entitled thereto within thirty days after collection. The special municipal non-ad valorem fund
12 is hereby established in the state treasury.

13 However, the department shall remit fifty percent of the money received and collected on
14 the premises of the county-owned fairgrounds during the annual county fair or any function
15 lasting seven or more days at the fairgrounds to the county treasurer in which the taxes imposed



1 pursuant to this chapter were received and collected.