



2023 South Dakota Legislature

Senate Bill 30

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

1 **An Act to revise the criteria for remote sellers who must remit sales tax.**

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

3 **Section 1. That § 10-64-2 be AMENDED:**

4 **10-64-2.** Notwithstanding any other provision of law, any seller selling tangible
 5 personal property, products transferred electronically, or services for delivery into South
 6 Dakota, who does not have a physical presence in the state, is subject to chapters 10-45,
 7 10-46E, and 10-52, and shall remit the sales tax and ~~shall~~ follow all applicable procedures
 8 and requirements of law as if the seller had a physical presence in the state, provided the
 9 seller ~~meets either of the following criteria in the previous calendar year or the current~~
 10 ~~calendar year:~~

11 ~~(1) The seller's gross revenue from the sale of tangible personal property, any~~
 12 ~~product transferred electronically, or services delivered into South Dakota exceeds one~~
 13 ~~hundred thousand dollars; or~~

14 ~~(2) The seller sold tangible personal property, any product transferred~~
 15 ~~electronically, or services for delivery into South Dakota in two hundred or more separate~~
 16 ~~transactions in the previous or current calendar year.~~