



2023 South Dakota Legislature
Senate Bill 30
ENROLLED

AN ACT

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

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

Section 1. That § 10-64-2 be AMENDED:

10-64-2. Notwithstanding any other provision of law, any seller selling tangible personal property, products transferred electronically, or services for delivery into South Dakota, who does not have a physical presence in the state, is subject to chapters 10-45, 10-46E, and 10-52, and shall remit the sales tax and follow all applicable procedures and requirements of law as if the seller had a physical presence in the state, provided the seller's gross revenue from the sale of tangible personal property, any product transferred electronically, or services delivered into South Dakota exceeds one hundred thousand dollars in the previous or current calendar year.

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

I certify that the attached Act originated in
the:
Senate as Bill No. 30

Received at this Executive Office
this ____ day of _____,
2023 at _____ M.

Secretary of the Senate

By _____
for the Governor

President of the Senate

The attached Act is hereby
approved this _____ day of
_____, A.D., 2023

Attest:

Secretary of the Senate

Governor

STATE OF SOUTH DAKOTA,

Office of the Secretary of State

ss.

Speaker of the House

Attest:

Filed _____, 2023
at _____ o'clock __ M.

Chief Clerk

Secretary of State

Senate Bill No. 30
File No. _____
Chapter No. _____

By _____
Asst. Secretary of State