



## 2025 South Dakota Legislature

# Senate Bill 43

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

1 **An Act to establish a timeframe within which a remote seller and marketplace**  
2 **provider must register and remit sales tax.**

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

4 **Section 1. That a NEW SECTION be added to chapter 10-64:**

5 A seller who meets the criteria of § 10-64-2 is not required to register and remit  
6 the tax under the provisions of chapters 10-45, 10-46E, and 10-52, prior to the first day  
7 of the first month that begins at least thirty days after meeting the criteria.

8 **Section 2. That a NEW SECTION be added to chapter 10-65:**

9 A marketplace provider who meets the criteria in § 10-65-5 is not required to  
10 register and remit the tax under the provisions of chapters 10-45 and 10-52, prior to the  
11 first day of the first month that begins at least thirty days after meeting the criteria.