



2025 South Dakota Legislature  
**Senate Bill 43**  
**ENROLLED**

AN ACT

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

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

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

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

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

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

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

\_\_\_\_\_  
I certify that the attached Act originated in  
the:  
Senate as Bill No. 43

\_\_\_\_\_  
Received at this Executive Office  
this \_\_\_\_ day of \_\_\_\_\_,  
2025 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., 2025

Attest:

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

\_\_\_\_\_  
Governor

**STATE OF SOUTH DAKOTA,**

ss.

Office of the Secretary of State

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

Attest:

Filed \_\_\_\_\_, 2025  
at \_\_\_\_\_ o'clock \_\_ M.

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

\_\_\_\_\_  
Secretary of State

Senate Bill No. 43  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

By \_\_\_\_\_  
Asst. Secretary of State