

State of South Dakota

NINETY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2019

400B0240

SENATE BILL NO. 25

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

1 FOR AN ACT ENTITLED, An Act to revise the authority of Department of Revenue special
2 agents.

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

4 Section 1. That § 10-1-6.1 be amended to read:

5 10-1-6.1. The secretary of revenue may appoint up to five special agents to investigate
6 violations of any of the provisions of ~~Title 10 and chapters 35-1 to 35-10, inclusive~~ title 10, title
7 32, title 35, and chapter 37-10, and to enforce any statutes ~~which~~ that the secretary is given the
8 power to enforce. The special agents ~~shall~~ have all of the powers and authority of law
9 enforcement officers while performing duties pursuant to this section. The special agents
10 appointed by the secretary ~~of revenue~~ are subject to the requirements of §§ 23-3-41, 23-3-42 and
11 23-3-44, shall cooperate with local law enforcement officers who have primary responsibility
12 for law enforcement in their jurisdiction, and shall keep those officers informed concerning
13 investigations within those officers' jurisdiction. The special agents appointed by the secretary
14 ~~of revenue~~ pursuant to this section are class A employees for retirement purposes.

