

State of South Dakota

SEVENTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2002

400H0214

HOUSE BILL NO. 1035

Introduced by: The Committee on Transportation at the request of the Department of
Transportation

1 FOR AN ACT ENTITLED, An Act to increase the gross receipts tax on certain vehicle rentals.

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

3 Section 1. That § 32-5B-20 be amended to read as follows:

4 32-5B-20. There is hereby imposed a tax of ~~four and one-half~~ six percent upon the gross
5 receipts of any person renting a rental vehicle as defined in § 32-5B-19. This provision applies
6 to all vehicles registered in accordance with § 32-5-6 or 32-5-8.1. Any rental vehicle not licensed
7 in accordance with § 32-5-6 or 32-5-8.1 is subject to the motor vehicle excise tax in § 32-5B-1.

8 The tax imposed by this section is in addition to any tax levied pursuant to chapter 10-45 or
9 10-46 upon the rental of a rental vehicle. The provisions of chapter 10-45 apply to the
10 administration and enforcement of the tax imposed by this section. The tax imposed by this
11 section is in lieu of the tax levied by § 32-5B-1 on the sales of such motor vehicles. A violation
12 of this section is a Class 1 misdemeanor.

