Chapter 38

(Senate Bill 30)

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 ~~shall~~ follow all applicable procedures and requirements of law as if the seller had a physical presence in the state, provided the ~~seller meets either of the following criteria in the previous calendar year or the current calendar year:~~

~~(1) 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~~; or~~

~~(2) The seller sold tangible personal property, any product transferred electronically, or services for delivery into South Dakota in two hundred or more separate transactions~~ in the previous or current calendar year.

Signed February 9, 2023
