

State of South Dakota

EIGHTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2009

400Q0074

HOUSE BILL NO. 1008

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

1 FOR AN ACT ENTITLED, An Act to provide that the uniform administration of certain state
2 taxes apply to the telecommunications gross receipts tax.

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

4 Section 1. That § 10-59-1 be amended to read as follows:

5 10-59-1. The provisions of this chapter apply to any taxes or fees or persons subject to taxes
6 or fees imposed by, and to any civil or criminal investigation authorized by, chapters 10-33A,
7 10-39, 10-39A, 10-39B, 10-43, 10-45, 10-45D, 10-46, 10-46A, 10-46B, 10-46C, 10-46E, 10-
8 47B, 10-52, 10-52A, 32-3, 32-3A, 32-5, 32-5B, 32-6B, 32-9, 32-10, and 34A-13 and §§ 22-25-
9 48, 49-31-51, 50-4-13 to 50-4-17, inclusive, and the provisions of chapter 10-45B.

10 Section 2. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as
11 follows:

12 Notwithstanding the provisions of section 1 of this Act, no entity that has paid or is required
13 to pay the telecommunications gross receipts tax of chapter 10-33A may request a refund
14 pursuant to the provisions of this chapter for any time period before July 1, 2009.

