

# State of South Dakota

EIGHTY-FOURTH SESSION  
LEGISLATIVE ASSEMBLY, 2009

903Q0752

## HOUSE TAXATION ENGROSSED NO. **HB 1255** - 2/12/2009

Introduced by: Representatives Juhnke, Brunner, Burg, Dennert, Frerichs, Olson (Betty), Olson (Ryan), Putnam, Rausch, Rounds, Schrempp, Tidemann, Turbiville, and Vanneman and Senators Ahlers, Bartling, Bradford, Hansen (Tom), Hanson (Gary), Maher, and Rhoden

1 FOR AN ACT ENTITLED, An Act to revise certain provisions concerning the  
2 telecommunications gross receipts tax.

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

4 Section 1. That § 10-33-21 be amended to read as follows:

5 10-33-21. All persons, corporations, cooperatives, and associations engaged in furnishing  
6 and providing telephone and exchange service comprising rental and toll service by means of  
7 wired circuits and otherwise and whose annual gross receipts are less than fifty seventy-five  
8 million dollars shall be taxed on the basis of gross receipts at the rate of four percent.

9 However, no telephone company operating in this state may be taxed less than an amount  
10 equal to fifty cents per year per telephone serviced. ~~Further, each telephone company that was~~  
11 ~~taxed in the five percent tax category for the calendar year 2001 shall pay an amount of tax to~~  
12 ~~each school district of not less than the tax received by such school district in 2002 for the years~~  
13 ~~2003 and 2004.~~

