

State of South Dakota

EIGHTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2009

951Q0241

SENATE BILL NO. 199

Introduced by: Senators Merchant, Adelstein, Bartling, Bradford, Jerstad, and Nelson and
Representatives Cutler, Feinstein, Killer, Kirschman, Lange, and Lederman

1 FOR AN ACT ENTITLED, An Act to repeal the sales and use tax on certain food items, to
2 increase the rate of taxation for the sales and use tax on certain goods and services, to
3 provide for the distribution of certain revenue to municipalities, and to repeal the sales tax
4 on food refund program.

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

6 Section 1. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as
7 follows:

8 There are exempted from the provisions of this chapter and the computation of the tax
9 imposed by it, the gross receipts from the sale of food.

10 Section 2. That § 10-45-1 be amended to read as follows:

11 10-45-1. Terms used in this chapter mean:

12 (1) "Agricultural purposes," the producing, raising, growing, or harvesting of food or
13 fiber upon agricultural land, including dairy products, livestock, and crops. The
14 services of custom harvesters, chemical applicators, fertilizer spreaders, hay grinders,
15 and cultivators are considered agricultural purposes;



- 1 (1A) "Alcoholic beverages," any beverage that is suitable for human consumption and
2 contains one-half of one percent or more of alcohol by volume;
- 3 (2) "Business," any activity engaged in by any person or caused to be engaged in by such
4 person with the object of gain, benefit, or advantage, either direct or indirect;
- 5 (3) "Candy," any preparation of sugar, honey, or other natural or artificial sweeteners in
6 combination with chocolate, fruits, nuts or other ingredients or flavorings in the form
7 of bars, drops, or pieces. The term, candy, does not include any preparation
8 containing flour ~~and does not~~. No candy may require refrigeration;
- 9 (4) "Delivery charges," charges by the retailer for preparation and delivery to a location
10 designated by the purchaser of tangible personal property, any product transferred
11 electronically, or services including transportation, shipping, postage, handling,
12 crating, and packing;
- 13 (4A) "Dietary supplement," any product, other than tobacco, intended to supplement the
14 diet that:
- 15 (a) Contains one or more of the following dietary ingredients:
- 16 (1) A vitamin;
- 17 (2) A mineral;
- 18 (3) A herb or other botanical;
- 19 (4) An amino acid;
- 20 (5) A dietary substance for use by humans to supplement the diet by
21 increasing the total dietary intake; or
- 22 (6) A concentrate, metabolite, constituent, extract, or combination of any
23 ingredient described in this subsection;
- 24 (b) Is intended for ingestion in tablet, capsule, powder, softgel, gelcap, or liquid

1 form, or if not intended for ingestion in such a form, is not represented as
2 conventional food and is not represented for use as a sole item of a meal or of
3 the diet; and

4 (c) Is required to be labeled as a dietary supplement, identifiable by the
5 supplemental facts box, found on the label and as required pursuant to 21
6 C.F.R. § 101.36 as of January 1, 2009;

7 (5) "Food" and "food ingredient," any substance, whether in liquid, concentrated, solid,
8 frozen, dried, or dehydrated form, that is sold for ingestion or chewing by humans
9 and is consumed for its taste or nutritional value. The term, food, does not include
10 any alcoholic beverages beverage, tobacco, soft drink, candy, dietary supplement, or
11 prepared food;

12 (5A) "Food sold through a vending machine," any food dispensed from a machine or other
13 mechanical device that accepts payment;

14 (6) Repealed by SL 2007, ch 56, § 1.

15 (7) "Person," any individual, firm, copartnership, joint adventure, association, limited
16 liability company, corporation, municipal corporation, estate, trust, business trust,
17 receiver, the State of South Dakota and its political subdivisions, or any group or
18 combination acting as a unit;

19 (8) "Prepared food," any food sold in a heated state or heated by the seller; two or more
20 food ingredients mixed or combined by the seller for sale as a single item; or food
21 sold with eating utensils provided by the seller, including plates, knives, forks,
22 spoons, glasses, cups, napkins, or straws. A plate does not include a container or
23 packaging used to transport the food.

24 Prepared food does not include food that is only cut, repackaged, or pasteurized by

1 the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods
2 requiring cooking by the consumer as recommended by the Food and Drug
3 Administration in chapter 3, part 401.11 of its Food Code as of January 1, 2003, so
4 as to prevent food borne illnesses;

5 (8A) "Product transferred electronically," any product obtained by the purchaser by means
6 other than tangible storage media. A product transferred electronically does not
7 include any intangible such as a patent, stock, bond, goodwill, trademark, franchise,
8 or copyright.

9 (9) "Relief agency," the state, and county, municipality or district thereof, or any agency
10 engaged in actual relief work;

11 (10) "Retail sale" or "sale at retail," any sale, lease, or rental for any purpose other than
12 for resale, sublease, or subrent;

13 (11) "Retailer," any person engaged in the business of selling tangible goods, wares, or
14 merchandise at retail, or the furnishing of gas, electricity, water, and communication
15 service, and tickets or admissions to places of amusement and athletic events as
16 provided in this chapter, and the sale at retail of products transferred electronically.
17 The term also includes any person subject to the tax imposed by §§ 10-45-4 and 10-
18 45-5. The isolated or occasional sale of tangible personal property or any product
19 transferred electronically at retail by a person who does not hold himself or herself
20 out as engaging in the business of selling such tangible personal property or products
21 transferred electronically at retail does not constitute such person a retailer;

22 (12) "Sale," any transfer, exchange, or barter, conditional or otherwise, in any manner or
23 by any means whatsoever, for a consideration;

24 (13) "Soft drinks," any nonalcoholic beverages that contain natural or artificial

1 sweeteners. The term, soft drinks, does not include any beverage that contains milk
2 or milk products, soy, rice or similar milk substitutes, or greater than fifty percent of
3 vegetable or fruit juice by volume;

4 (14) "Tangible personal property," personal property that can be seen, weighed, measured,
5 felt, or touched, or that is in any other manner perceptible to the senses. The term
6 includes electricity, water, gas, steam, and prewritten computer software;

7 (15) "Tobacco," any cigarettes, cigars, chewing or pipe tobacco, or any other item that
8 contains tobacco.

9 Section 3. That chapter 10-46 be amended by adding thereto a NEW SECTION to read as
10 follows:

11 There are exempted from the provisions of this chapter and the computation of the tax
12 imposed by it, the use or consumption of food.

13 Section 4. That § 10-46-1 be amended to read as follows:

14 10-46-1. Terms, as used in this chapter mean:

15 (1) "Business," any activity engaged in by any person or caused to be engaged in by such
16 person with the object of gain, benefit or advantage either direct or indirect;

17 (1A) "Alcoholic beverages," any beverage that is suitable for human consumption and
18 contains one-half of one percent or more of alcohol by volume;

19 (2) "Candy," any preparation of sugar, honey, or other natural or artificial sweeteners in
20 combination with chocolate, fruits, nuts or other ingredients or flavorings in the form
21 of bars, drops, or pieces. The term, candy, does not include any preparation
22 containing flour ~~and does not~~. No candy may require refrigeration;

23 (3) "Delivery charges," charges by the retailer for preparation and delivery to a location
24 designated by the purchaser of tangible personal property, any product transferred

1 electronically, or services including transportation, shipping, postage, handling,
2 crating, and packing;

3 (3A) "Dietary supplement," any product, other than tobacco, intended to supplement the
4 diet that:

5 (a) Contains one or more of the following dietary ingredients:

6 (1) A vitamin;

7 (2) A mineral;

8 (3) A herb or other botanical;

9 (4) An amino acid;

10 (5) A dietary substance for use by humans to supplement the diet by
11 increasing the total dietary intake; or

12 (6) A concentrate, metabolite, constituent, extract, or combination of any
13 ingredient described in this subsection;

14 (b) Is intended for ingestion in tablet, capsule, powder, softgel, gelcap, or liquid
15 form, or if not intended for ingestion in such a form, is not represented as
16 conventional food and is not represented for use as a sole item of a meal or of
17 the diet; and

18 (c) Is required to be labeled as a dietary supplement, identifiable by the
19 supplemental facts box, found on the label and as required pursuant to 21
20 C.F.R. § 101.36 as of January 1, 2009;

21 (4) "Fair market value," the price at which a willing seller and willing buyer will trade.
22 Fair market value shall be determined at the time of purchase. If a public corporation
23 is supplying tangible personal property or any product transferred electronically that
24 will be used in the performance of a contract, fair market value shall be determined

1 pursuant to § 5-18-5.1. This definition also applies to chapter 10-45;

2 (5) "Food" and "food ingredient," any substance, whether in liquid, concentrated, solid,
3 frozen, dried, or dehydrated form, that is sold for ingestion or chewing by humans
4 and is consumed for its taste or nutritional value. The term, food, does not include
5 any alcoholic beverages beverage, tobacco, soft drink, candy, dietary supplement, or
6 prepared food;

7 (5A) "Food sold through a vending machine," any food dispensed from a machine or other
8 mechanical device that accepts payment;

9 (6) "Included in the measure of tax," the tangible personal property, any product
10 transferred electronically, or the service was purchased from a retailer licensed under
11 chapter 10-45 and that retailer has included the tax in the amount received from the
12 sale;

13 (7) "In this state" or "in the state," within the exterior limits of the State of South Dakota
14 and includes all territory within such limits owned by or ceded to the United States
15 of America;

16 (8) "Prepared food," any food sold in a heated state or heated by the seller; two or more
17 food ingredients mixed or combined by the seller for sale as a single item; or food
18 sold with eating utensils provided by the seller, including plates, knives, forks,
19 spoons, glasses, cups, napkins, or straws. A plate does not include a container or
20 packaging used to transport the food.

21 Prepared food does not include food that is only cut, repackaged, or pasteurized by
22 the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods
23 requiring cooking by the consumer as recommended by the Food and Drug
24 Administration in chapter 3, part 401.11 of its Food Code as of January 1, 2003, so

1 as to prevent food borne illnesses;

2 (8A) "Product transferred electronically," any product obtained by the purchaser by means
3 other than tangible storage media. A product transferred electronically does not
4 include any intangible such as a patent, stock, bond, goodwill, trademark, franchise,
5 or copyright.

6 (9) "Purchase," any transfer, exchange, or barter, conditional or otherwise, in any manner
7 or by any means whatsoever, for a consideration. A transaction, whereby the
8 possession of property is transferred but the seller retains the title as security for the
9 payment of the price, is a purchase;

10 (10) "Purchase price," shall have the same meaning as gross receipts defined in chapter
11 10-45;

12 (11) "Retailer," any person performing services in this state or engaged in the business of
13 selling tangible personal property or products transferred electronically for use,
14 storage or other consumption within the meaning of this chapter. However, if in the
15 opinion of the secretary of revenue and regulation, it is necessary for the efficient
16 administration of this chapter to regard any salesmen, representatives, truckers,
17 peddlers, or canvassers as agents of the dealers, distributors, supervisors, employers,
18 or persons under whom they operate or from whom they obtain the tangible personal
19 property or any product transferred electronically sold by them irrespective of
20 whether they are making sales on their own behalf or on behalf of such dealers,
21 distributors, supervisors, employers, or persons, the secretary of revenue and
22 regulation may so regard them and may regard the dealers, distributors, supervisors,
23 employers, or persons as retailers for purposes of this chapter;

24 (12) "Retailer maintaining a place of business in the state," any retailer having or

1 maintaining within this state, directly or by a subsidiary, an office, distribution house,
2 sales house, warehouse, or other place of business, or any agents operating within the
3 state under the authority of the retailer or its subsidiary, irrespective of whether such
4 place of business or agent is located here permanently or temporarily or whether such
5 retailer or subsidiary is admitted to do business within this state pursuant to the laws
6 of the State of South Dakota granting the rights of foreign corporations to do business
7 in this state;

8 (13) "Secretary," the secretary of the Department of Revenue and Regulation or any duly
9 authorized and appointed assistant, deputies, or agents of the secretary charged with
10 the administration or enforcement of this chapter;

11 (14) "Soft drinks," any nonalcoholic beverages that contain natural or artificial
12 sweeteners. The term, soft drinks, does not include any beverage that contains milk
13 or milk products, soy, rice or similar milk substitutes, or greater than fifty percent of
14 vegetable or fruit juice by volume;

15 (15) "Storage," any keeping or retention in this state for use or other consumption in the
16 State of South Dakota for any purpose except sale in the regular course of business;

17 (16) "Tangible personal property," personal property that can be seen, weighed, measured,
18 felt, or touched, or that is in any other manner perceptible to the senses if furnished
19 or delivered to consumers or users within this state. The term includes electricity,
20 water, gas, steam, and prewritten computer software;

21 (16A) "Tobacco," any cigarettes, cigars, chewing or pipe tobacco, or any other item that
22 contains tobacco;

23 (17) "Use," the exercise of right or power over tangible personal property or any product
24 transferred electronically incidental to the ownership of that property, except that it

1 does not include the sale of that property in the regular course of business. Use also
2 includes the use of the types of services, the gross receipts from the sale of which are
3 to be included in the measure of the tax imposed by chapter 10-45, and the delivery
4 or causing delivery into this state of tangible personal property or any product
5 transferred electronically intended to advertise any product or service or promote or
6 facilitate any sale to South Dakota residents.

7 Section 5. That § 10-45-2 be amended to read as follows:

8 10-45-2. There is hereby imposed a tax upon the privilege of engaging in business as a
9 retailer, a tax of four and one-half percent upon the gross receipts of all sales of tangible
10 personal property consisting of goods, wares, or merchandise, except as otherwise provided in
11 this chapter, sold at retail in the State of South Dakota to consumers or users.

12 Section 6. That § 10-45-5 be amended to read as follows:

13 10-45-5. There is imposed a tax at the rate of four and one-half percent upon the gross
14 receipts of any person from engaging or continuing in any of the following businesses or
15 services in this state: abstracters; accountants; architects; barbers; beauty shops; bill collection
16 services; blacksmith shops; car washing; dry cleaning; dyeing; exterminators; garage and service
17 stations; garment alteration; cleaning and pressing; janitorial services and supplies; specialty
18 cleaners; laundry; linen and towel supply; membership or entrance fees for the use of a facility
19 or for the right to purchase tangible personal property, any product transferred electronically,
20 or services; photography; photo developing and enlarging; tire recapping; welding and all repair
21 services, except farm machinery, farm attachment units, or irrigation equipment repair services;
22 cable television; and rentals of tangible personal property except leases of tangible personal
23 property between one telephone company and another telephone company, motor vehicles as
24 defined by § 32-5-1 leased under a single contract for more than twenty-eight days and mobile

1 homes. However, the specific enumeration of businesses and professions made in this section
2 does not, in any way, limit the scope and effect of § 10-45-4.

3 Section 7. That § 10-45-5.3 be amended to read as follows:

4 10-45-5.3. There is imposed, at the rate of four and one-half percent, an excise tax on the
5 gross receipts of any person engaging in oil and gas field services (group no. 138) as enumerated
6 in the Standard Industrial Classification Manual, 1987, as prepared by the Statistical Policy
7 Division of the Office of Management and Budget, Office of the President.

8 Section 8. That § 10-45-6 be amended to read as follows:

9 10-45-6. There is hereby imposed a tax of four and one-half percent upon the gross receipts
10 from sales, furnishing, or service of gas, electricity, and water, including the gross receipts from
11 such sales by any municipal corporation furnishing gas, and electricity, to the public in its
12 proprietary capacity, except as otherwise provided in this chapter, when sold at retail in the State
13 of South Dakota to consumers or users.

14 Section 9. That § 10-45-6.1 be amended to read as follows:

15 10-45-6.1. Except as provided in § 10-45-6.2, there is hereby imposed a tax of four and one-
16 half percent upon the gross receipts from providing any telecommunication service that
17 originates or terminates in this state and that is billed or charged to a service address in this
18 state, or that both originates and terminates in this state. However, the tax imposed by this
19 section does not apply to:

- 20 (1) Any eight hundred or eight hundred type service unless the service both originates
21 and terminates in this state;
- 22 (2) Any sale of a telecommunication service to a provider of telecommunication
23 services, including access service, for use in providing any telecommunication
24 service; or

1 (3) Any sale of interstate telecommunication service provided to a call center that has
2 been certified by the secretary of revenue to meet the criterion established in § 10-45-
3 6.3 and the call center has provided to the telecommunications service provider an
4 exemption certificate issued by the secretary indicating that it meets the criterion.

5 If a call center uses an exemption certificate to purchase services not meeting the criterion
6 established in § 10-45-6.3, the call center is liable for the applicable tax, penalty, and interest.

7 Section 10. That § 10-45-6.2 be amended to read as follows:

8 10-45-6.2. There is hereby imposed a tax of four and one-half percent upon the gross
9 receipts of mobile telecommunications services, as defined in 4 U.S.C. § 124(7) as of January
10 1, 2002, that originate and terminate in the same state and are billed to a customer with a place
11 of primary use in this state or are deemed to have originated or been received in this state and
12 to be billed or charged to a service address in this state if the customer's place of primary use
13 is located in this state regardless of where the service actually originates or terminates.
14 Notwithstanding any other provision of this chapter and for purposes of the tax imposed by this
15 section, the tax imposed upon mobile telecommunication services shall be administered in
16 accordance with 4 U.S.C. §§ 116-126 as in effect on July 28, 2000.

17 Section 11. That § 10-45-8 be amended to read as follows:

18 10-45-8. There is imposed a tax of four and one-half percent upon the gross receipts from
19 all sales of tickets or admissions to places of amusement and athletic contests or events, except
20 as otherwise provided in this chapter.

21 Section 12. That § 10-45-71 be amended to read as follows:

22 10-45-71. There is imposed a tax of four and one-half percent on the gross receipts from the
23 transportation of passengers. The tax imposed by this section shall apply to any transportation
24 of passengers if the passenger boards and exits the mode of transportation within this state.

1 Section 13. That § 10-46-2.1 be amended to read as follows:

2 10-46-2.1. For the privilege of using services in South Dakota, except those types of services
3 exempted by § 10-46-17.3, there is imposed on the person using the service an excise tax equal
4 to four and one-half percent of the value of the services at the time they are rendered. However,
5 this tax may not be imposed on any service rendered by a related corporation as defined in
6 subdivision 10-43-1(11) for use by a financial institution as defined in subdivision 10-43-1(4)
7 or on any service rendered by a financial institution as defined in subdivision 10-43-1(4) for use
8 by a related corporation as defined in subdivision 10-43-1(11). For the purposes of this section,
9 the term related corporation includes a corporation which together with the financial institution
10 is part of a controlled group of corporations as defined in 26 U.S.C. § 1563 as in effect on
11 January 1, 1989, except that the eighty percent ownership requirements set forth in 26 U.S.C.
12 § 563(a)(2)(A) for a brother-sister controlled group are reduced to fifty-one percent. For the
13 purpose of this chapter, services rendered by an employee for the use of his employer are not
14 taxable.

15 Section 14. That § 10-46-2.2 be amended to read as follows:

16 10-46-2.2. An excise tax is imposed upon the privilege of the use of rented tangible personal
17 property and any product transferred electronically in this state at the rate of four and one-half
18 percent of the rental payments upon the property.

19 Section 15. That § 10-46-58 be amended to read as follows:

20 10-46-58. There is imposed a tax of four and one-half percent on the privilege of the use of
21 any transportation of passengers. The tax imposed by this section shall apply to any
22 transportation of passengers if the passenger boards and exits the mode of transportation within
23 this state.

24 Section 16. That § 10-46-69 be amended to read as follows:

1 10-46-69. There is hereby imposed a tax of four and one-half percent upon the privilege of
2 the use of mobile telecommunications services, as defined in 4 U.S.C. § 124(7) as of January
3 1, 2002, that originate and terminate in the same state and are billed to a customer with a place
4 of primary use in this state. Notwithstanding any other provision of this chapter and for purposes
5 of the tax imposed by this section, the tax imposed upon mobile telecommunication services
6 shall be administered in accordance with 4 U.S.C. §§ 116-126 as in effect on July 28, 2000.

7 Section 17. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as
8 follows:

9 There is hereby created in the state treasury the municipal sales tax replacement fund. The
10 state treasurer shall annually transfer to the municipal sales tax replacement fund the sum of
11 thirty million dollars from the general fund.

12 Section 18. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as
13 follows:

14 The secretary shall distribute to each incorporated municipality an amount equal to the
15 money deposited in the municipal sales tax replacement fund times the ratio of population of
16 the incorporated municipality to the total population of all incorporated municipalities. The
17 secretary shall base the allocation of money on the most recent decennial census of the United
18 States Department of Commerce, Bureau of the Census. The secretary shall make distributions
19 from the municipal sales tax replacement fund each March, June, September, and December.
20 The secretary shall approve vouchers and the state auditor shall draw warrants to pay each
21 incorporated municipality its share of the distribution.

22 Section 19. That § 28-1-70 be repealed.

23 ~~—28-1-70. There is established the sales tax on food refund program to be administered by the~~
24 ~~Department of Social Services. The purpose of the program is to provide sales tax refunds on~~

1 food for purchases made in accordance with chapters ~~10-45~~ and ~~10-46~~ to South Dakota families
2 who need it most.

3 Section 20. That § 28-1-71 be repealed.

4 ~~— 28-1-71. To be eligible for the sales tax on food refund program, a person shall:~~

5 ~~— (1) — Be a South Dakota resident;~~

6 ~~— (2) — Be the head of the household and certify the number of persons in the household;~~

7 ~~— (3) — Have countable income at or below one hundred fifty percent of the federal poverty~~
8 ~~level, as updated annually by the Department of Social Services in administrative~~
9 ~~rules promulgated pursuant to chapter 1-26.~~

10 Section 21. That § 28-1-72 be repealed.

11 ~~— 28-1-72. The Department of Social Services shall promulgate rules, pursuant to chapter 1-~~
12 ~~26, relating to:~~

13 ~~— (1) — Eligibility criteria;~~

14 ~~— (2) — Refund amounts or levels;~~

15 ~~— (3) — Payment provisions;~~

16 ~~— (4) — Household reporting requirements; and~~

17 ~~— (5) — Recoveries.~~

18 Section 22. That § 28-1-73 be repealed.

19 ~~— 28-1-73. To receive sales tax on food refunds pursuant to §§ 28-1-70 to 28-1-77, inclusive,~~
20 ~~a household shall:~~

21 ~~— (1) — Apply for a quarterly refund on forms prescribed by the Department of Social~~
22 ~~Services using the prior three month periods's income;~~

23 ~~— (2) — Certify that any refund received will only be used to purchase food as defined in~~
24 ~~§§ 10-45-1 and 10-46-1; and~~

1 ~~—(3)— Report quarterly on forms prescribed by the Department of Social Services to~~
2 ~~continue eligibility for a refund.~~

3 Section 23. That § 28-1-74 be repealed.

4 ~~—28-1-74. At the time in which a household has been accepted into the sales tax on food~~
5 ~~refund program, the household is entitled to a quarterly refund of the estimated amount of sales~~
6 ~~tax on food paid as determined in § 28-1-75.~~

7 Section 24. That § 28-1-75 be repealed.

8 ~~—28-1-75. The estimate of sales tax on food paid or refund awarded under this program shall~~
9 ~~be determined based on:~~

10 ~~—(1)— The thrifty food plan as adopted and updated annually in administrative rules~~
11 ~~promulgated by the Department of Social Services pursuant to chapter 1-26; and~~

12 ~~—(2)— The number of individuals in the household.~~

13 ~~—A monthly allotment shall be determined based on the thrifty food plan's maximum~~
14 ~~allotment and the corresponding number of individuals in the household. Once the monthly~~
15 ~~allotment is determined, it shall be annualized and multiplied by the average sales tax rate in~~
16 ~~South Dakota as determined by the Department of Revenue and Regulation. This shall be the~~
17 ~~annual level of refund eligible for the household. The annual refund shall be converted to a~~
18 ~~quarterly refund. This shall be the amount of eligible refund to the household.~~

19 Section 25. That § 28-1-76 be repealed.

20 ~~—28-1-76. If a household is a participant in the food stamp program administered by the~~
21 ~~Department of Social Services under chapter 28-12 for any of the period in which a refund is~~
22 ~~computed under § 28-1-75, those food stamp benefits shall be deducted from any refund~~
23 ~~received under the provisions of §§ 28-1-70 to 28-1-77, inclusive.~~

24 Section 26. That § 28-1-77 be repealed.

- 1 ~~28-1-77. The method of payment utilized to make payments authorized by §§ 28-1-70 to 28-~~
- 2 ~~1-77, inclusive, shall be made by electronic debit card or by paper warrant.~~