

State of South Dakota

EIGHTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2013

672U0379

HOUSE BILL NO. 1066

Introduced by: Representatives Lust, Bartling, Conzet, Cronin, Dryden, Duvall, Gibson, Hajek, Hawley, Hoffman, Hunhoff (Bernie), Johns, Killer, Kirschman, Magstadt, Parsley, Peterson, Romkema, Rounds, Rozum, Sly, Tulson, Tyler, Verchio, Werner, and Wick and Senators Brown, Adelstein, Bradford, Buhl, Frerichs, Johnston, Jones, Kirkeby, Krebs, Lucas, Rampelberg, Sutton, Tidemann, Welke, and White

1 FOR AN ACT ENTITLED, An Act to continue the current rate of the gross receipts tax
2 imposed on visitor-related businesses.

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

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

5 10-45D-2. There is hereby imposed a tax of one and one-half percent on the gross receipts
6 from any lodging establishment, campground, motor vehicle rental, visitor attraction,
7 recreational equipment rental, recreational service, spectator event, and visitor-intensive
8 business. The tax imposed by this section on the gross receipts of any visitor-intensive business
9 shall apply to the gross receipts received by such business during the months of June, July,
10 August, and September. The tax imposed by this section is in addition to any other tax imposed
11 by chapters 10-45 and 10-46. Tangible personal property, any product transferred electronically,
12 services, and admissions are subject to the tax imposed by this section only if subject to tax by
13 chapters 10-45 and 10-46.

