

State of South Dakota

EIGHTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2014

400V0373

HOUSE TRANSPORTATION ENGROSSED NO. **HB 1042** - 01/21/2014

Introduced by: The Committee on Transportation at the request of the Department of
Transportation

1 FOR AN ACT ENTITLED, An Act to revise the penalty for late payment of the additional
2 original registration tax on aircraft.

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

4 Section 1. That § 50-11-19 be amended to read as follows:

5 50-11-19. In addition to all other registration fees paid to the Department of Transportation,
6 an additional original registration tax of four percent, based upon the purchase price of the
7 aircraft, shall be paid to the Department of Transportation in conjunction with the application
8 for the original registration of an aircraft. However, for the initial registration of aircraft
9 manufactured and used exclusively for agricultural spraying, crop dusting, seeding, fertilizing,
10 or defoliating purposes, the tax is three percent. Aircraft subject to the tax imposed by this
11 chapter are exempt from taxes imposed by chapters 10-45 and 10-46. Aircraft used under a use
12 stamp or dealer certificate or engaged in regularly scheduled flying consisting of an act of
13 interstate or foreign commerce are exempt from the taxes imposed by chapters 10-45 and 10-46.
14 Failure to pay the registration tax within thirty days after an aircraft is operated in this state is



1 a ~~Class 1~~ Class 2 misdemeanor. In addition, failure to pay the registration tax within ninety days
2 of the due date shall result in a civil penalty of ~~ten~~ one-half percent of the tax due for each
3 month, or portion ~~thereof~~ of the month, until the tax is paid in accordance with this chapter, not
4 to exceed ~~two times~~ five percent of the tax due.