

AN ACT

ENTITLED, An Act to revise certain provisions regarding auditing standards used by the Department of Revenue.

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

Section 1. That § 10-59-35 be amended to read as follows:

10-59-35. Any audit performed by the Department of Revenue shall be in accordance with generally accepted auditing standards as published by the American Institute of Certified Public Accountants in the publications entitled Statements on Auditing Standards in effect on January 1, 2014. Prior to the issuance of a certificate of assessment, the department shall furnish the taxpayer with a proposed list of taxable items. The list shall be in writing. The department shall hold a conference with the taxpayer to review the list of taxable items, and the taxpayer may in writing protest the inclusion of any of the proposed taxable items. The protest may be included in any appeal of the department's certificate of assessment.

An Act to revise certain provisions regarding auditing standards used by the Department of Revenue.

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I certify that the attached Act originated in the

SENATE as Bill No. 56

\_\_\_\_\_  
Secretary of the Senate

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\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

Senate Bill No. 56  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

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Received at this Executive Office this \_\_\_\_\_ day of \_\_\_\_\_ ,

20\_\_\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor

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The attached Act is hereby approved this \_\_\_\_\_ day of \_\_\_\_\_ , A.D., 20\_\_\_\_

\_\_\_\_\_  
Governor

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STATE OF SOUTH DAKOTA,  
ss.

Office of the Secretary of State

Filed \_\_\_\_\_ , 20\_\_\_\_  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State