

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

744D0574

HOUSE BILL NO. 1119

Introduced by: Representatives Diedtrich (Elmer), Apa, Duenwald, Eccarius, Fryslie, Juhnke, Koskan, Lucas, McNenny, Napoli, and Slaughter and Senators Moore, Albers, Flowers, and Madden

1 FOR AN ACT ENTITLED, An Act to distribute certain sales taxes collected at county-owned
2 fairgrounds to counties for making improvements to fairgrounds.

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

4 Section 1. That § 10-52-5 be amended to read as follows:

5 10-52-5. All moneys received and collected on behalf of a particular political subdivision by
6 the ~~State~~ Department of Revenue, pursuant to this chapter, shall be credited to a special
7 municipal non-ad valorem tax fund which is hereby established in the state treasury and after
8 deducting the amount of refunds made, the amounts necessary to defray the cost of collecting
9 the tax, and the administrative expenses incident thereto, shall be paid within thirty days after
10 collection to the municipality entitled thereto. However, all sales tax levied pursuant to § 10-52-2
11 on admissions to events, commercial exhibits, concessions, campers, and rentals held on the
12 premises of county-owned fairgrounds during county fairs shall be collected, retained, and
13 returned to the treasurer of the county in which collected for the exclusive purpose of making
14 capital improvements to the county-owned buildings and facilities on the county fairgrounds.

15 Section 2. That § 7-27-14 be amended to read as follows:

16 7-27-14. All amounts collected as entrance money, admission fees, concessions, rentals, or

1 otherwise, pertaining to ~~such~~ a county fair shall be paid into the general fund of the county, and
2 all expenses, costs, premiums, and purses incurred and paid on account of such county fair shall
3 be paid out of ~~such~~ the general fund. In addition, all amounts collected as sales tax on admissions
4 to events, commercial exhibits, concessions, campers, and rentals held on the premises of the
5 county-owned fairgrounds pursuant to § 10-52-5 shall be used exclusively for making capital
6 improvements to the county-owned buildings and facilities on the county fairgrounds.