

State of South Dakota

SEVENTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2003

400I0276

SENATE BILL NO. 35

Introduced by: The Committee on Taxation at the request of the Department of Revenue

1 FOR AN ACT ENTITLED, An Act to require retailers to electronically file sales and
2 contractors' excise tax returns and to electronically pay the tax.

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

4 Section 1. That § 10-45-27 be amended to read as follows:

5 10-45-27. Any person who is the holder of a sales tax permit or is a retailer whose receipts
6 are subject to sales tax in this state during the periods specified by this section shall make a return
7 and remittance to the Department of Revenue on forms prescribed and furnished by the
8 department in the following manner:

9 (1) ~~Any person whose tax liability is one thousand dollars or more annually, shall file the~~
10 ~~return and remit the tax on or before the twentieth day of the month following each~~
11 ~~monthly period;~~

12 ~~—(2)—~~Any person whose tax liability is less than one thousand dollars annually, shall ~~file the~~
13 ~~return and~~ remit the tax by electronic transfer to the state and shall file the return by
14 electronic means. The person shall file the return on or before the last twenty-third
15 day of the month following each two-month period and remit the tax on or before the
16 second to the last day of the month following each two-month period;



1 ~~(3)~~(2) Any person whose tax liability is one thousand dollars or more annually ~~and who~~
 2 remits, shall remit the tax by electronic transfer to the state; and shall file the return
 3 by electronic means. The person shall file the return on or before the twenty-third day
 4 of the month following each monthly period and remit the tax on or before the second
 5 to the last day of the month following each monthly period.

6 The secretary of revenue may grant an exception from the requirement to file and pay
 7 electronically if the taxpayer does not have internet or telephone access. The secretary of revenue
 8 may grant an extension of not more than five days for filing a return and remittance. However,
 9 the secretary of revenue may grant an extension for remitting the tax to a qualified business as
 10 provided in §§ 10-45-99 to 10-45-107, inclusive, for six months.

11 Unless an extension is granted, penalty or interest under § 10-59-6 shall be paid if a return
 12 or remittance is not made on time.

13 Section 2. That § 10-46A-1.6 be amended to read as follows:

14 10-46A-1.6. Any person who is the holder of a contractor's excise tax license or is a
 15 contractor whose receipts are subject to contractor's excise tax in this state during the periods
 16 specified by this section shall make a return and remittance to the Department of Revenue on
 17 forms prescribed and furnished by the department in the following manner:

18 (1) ~~Any person whose tax liability is one thousand dollars or more annually, shall file the~~
 19 ~~return and remit the tax on or before the twentieth day of the month following each~~
 20 ~~monthly period;~~

21 ~~—(2)—~~Any person whose tax liability is less than one thousand dollars annually, shall ~~file the~~
 22 ~~return and~~ remit the tax by electronic transfer to the state and shall file the return by
 23 electronic means. The person shall file the return on or before the last twenty-third
 24 day of the month following each two-month period and remit the tax on or before the

1 second to the last day of the month following each two-month period;

2 ~~(3)~~(2) Any person whose tax liability is one thousand dollars or more annually ~~and who~~
3 ~~remits, shall remit~~ the tax by electronic transfer to the state; and shall file the return
4 by electronic means. The person shall file the return on or before the twenty-third day
5 of the month following each monthly period and remit the tax on or before the second
6 to the last day of the month following each monthly period.

7 The secretary of revenue may grant an exception from the requirement to file and pay
8 electronically for hardship. The secretary of revenue may grant an extension of not more than
9 five days for filing a return and remittance. Unless an extension is granted, the person with the
10 tax liability shall pay the penalty or interest as provided by § 10-59-6 if a return or remittance is
11 not made on time.

12 Section 3. That § 10-46B-1.4 be amended to read as follows:

13 10-46B-1.4. Any person who is the holder of a contractor's excise tax license or is a
14 contractor whose receipts are subject to contractor's excise tax in this state during the periods
15 specified by this section shall make a return and remittance to the Department of Revenue on
16 forms prescribed and furnished by the department in the following manner:

17 (1) ~~Any person whose tax liability is one thousand dollars or more annually, shall file the~~
18 ~~return and remit the tax on or before the twentieth day of the month following each~~
19 ~~monthly period;~~

20 ~~—(2)—~~Any person whose tax liability is less than one thousand dollars annually, shall ~~file the~~
21 ~~return and~~ remit the tax by electronic transfer to the state and shall file the return by
22 electronic means. The person shall file the return on or before the ~~last~~ twenty-third
23 day of the month following each two-month period and remit the tax on or before the
24 second to the last day of the month following each two-month period;

1 ~~(3)~~(2) Any person whose tax liability is one thousand dollars or more annually ~~and who~~
2 remits, shall remit the tax by electronic transfer to the state; and shall file the return
3 by electronic means. The person shall file the return on or before the twenty-third day
4 of the month following each monthly period and remit the tax on or before the second
5 to the last day of the month following each monthly period.

6 The secretary of revenue may grant an exception from the requirement to file and pay
7 electronically for hardship. The secretary of revenue may grant an extension of not more than
8 five days for filing a return and remittance. Unless an extension is granted, the person with the
9 tax liability shall pay the penalty or interest as provided by § 10-59-6 if a return or remittance is
10 not made on time.