

# State of South Dakota

SEVENTY-EIGHTH SESSION  
LEGISLATIVE ASSEMBLY, 2003

400I0277

## SENATE BILL NO. 36

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

1 FOR AN ACT ENTITLED, An Act to authorize the Department of Revenue to require fuel tax  
2 licensees to electronically file 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 chapter 10-47B be amended by adding thereto a NEW SECTION to read  
5 as follows:

6 The secretary may require any person who is required to file a tax return by this chapter to  
7 file the return and any other documents by electronic means. Any person who is required to file  
8 and has a liability is required to remit the tax by electronic transfer to the state. The secretary  
9 shall promulgate rules pursuant to chapter 1-26 to provide for the implementation of electronic  
10 filing and to provide for an exception from the requirement to file and pay electronically if the  
11 requirement creates a hardship.

