

State of South Dakota

SEVENTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2003

400I0513

SENATE BILL NO. 62

Introduced by: The Committee on State Affairs at the request of the Governor

1 FOR AN ACT ENTITLED, An Act to increase the tax on alcoholic beverages and to declare
2 an emergency.

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

4 Section 1. That § 35-5-3 be amended to read as follows:

5 35-5-3. The occupational tax based on the quantities of different kinds of alcoholic beverages
6 is:

- 7 (1) Malt beverages, ~~eight dollars and fifty~~ thirteen dollars and nine cents per barrel of
8 thirty-one gallons, or a prorata portion thereof in accordance with the size of the bulk
9 container;
- 10 (2) All light wines and diluted beverages (except sparkling wines and cider) containing
11 alcohol by weight to the extent of more than 3.2 percent and not more than fourteen
12 percent, ~~ninety-three~~ one dollar and forty-three cents per gallon;
- 13 (3) All wines (except sparkling wines) containing alcohol by weight to the extent of more
14 than fourteen percent and not more than twenty percent, ~~one dollar and forty-five~~ two
15 dollars and twenty-three cents per gallon;
- 16 (4) All wines (except sparkling wines) containing alcohol by weight to the extent of more



1 than twenty percent and not more than twenty-four percent, all natural sparkling
2 wines containing alcohol and all artificial sparkling wines containing alcohol, ~~two~~
3 ~~dollars and seven~~ three dollars and nineteen cents per gallon;

4 (4A) All cider containing alcohol by weight not more than ten percent, ~~twenty-eight~~ forty-
5 three cents per gallon;

6 (5) All other alcoholic beverages not otherwise specified, ~~three dollars and ninety-three~~
7 six dollars and five cents per gallon.

8 For the purposes of this section, diluted beverages are alcoholic beverages prepared from the
9 admixture of spirits or wine with water, dairy products, fruit juices, or vegetable juices, to which
10 may be added natural flavors, artificial flavors, sweetening agents, or food additives to produce
11 a beverage distinct and unique from the spirits or wine. In no case does the term, diluted
12 beverages, include beverages which contain in excess of twelve percent alcohol by weight.

13 Section 2. Whereas, this Act is necessary for the support of the state government and its
14 existing public institutions, an emergency is hereby declared to exist, and this Act shall be in full
15 force and effect from and after its passage and approval.