

State of South Dakota

SEVENTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2004

400J0214

SENATE BILL NO. 28

Introduced by: The Committee on State Affairs at the request of the Department of Revenue
and Regulation

1 FOR AN ACT ENTITLED, An Act to permit the state to enter into tax compacts with Indian
2 tribes that include the wholesale tax on tobacco products.

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

4 Section 1. That § 10-12A-4 be amended to read as follows:

5 10-12A-4. The department may enter into tax collection agreements with any Indian tribe
6 under the provisions of this chapter and chapter 1-24. These agreements may provide for the
7 collection of any of the following state taxes and any tribal taxes imposed by a tribe that are
8 identical to the following state taxes:

- 9 (1) The retail sales and service tax imposed by chapter 10-45;
- 10 (2) The use tax imposed by chapter 10-46;
- 11 (3) The contractors' excise tax imposed by chapter 10-46A;
- 12 (4) The alternate contractors' excise tax imposed by chapter 10-46B;
- 13 (5) The cigarette tax imposed by chapter 10-50;
- 14 (6) The motor vehicle excise tax imposed by chapter 32-5B; ~~or~~
- 15 (7) The fuel excise tax imposed by chapter 10-47B; or



1 (8) The wholesale tax on tobacco products imposed by chapter 10-50.

2 The agreement may provide for the retention by the department of an agreed-upon

3 percentage of the gross revenue as an administrative fee.