

AN ACT

ENTITLED, An Act to require the filing of certain tax returns and to declare an emergency.

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

Section 1. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as follows:

A person licensed pursuant to this chapter shall file the applicable tax return whether or not the person has gross receipts subject to tax.

Section 2. That chapter 10-45D be amended by adding thereto a NEW SECTION to read as follows:

A person licensed pursuant to this chapter shall file the applicable tax return whether or not the person has gross receipts subject to tax.

Section 3. That chapter 10-46A be amended by adding thereto a NEW SECTION to read as follows:

A person licensed pursuant to this chapter shall file the applicable tax return whether or not the person has gross receipts subject to tax.

Section 4. That chapter 10-46B be amended by adding thereto a NEW SECTION to read as follows:

A person licensed pursuant to this chapter shall file the applicable tax return whether or not the person has gross receipts subject to tax.

Section 5. That chapter 10-52A be amended by adding thereto a NEW SECTION to read as follows:

A person licensed pursuant to this chapter shall file the applicable tax return whether or not the person has gross receipts subject to tax.

Section 6. Whereas, this Act is necessary for the support of the state government and its existing

public institutions, an emergency is hereby declared to exist, and this Act shall be in full force and effect from and after its passage and approval.

An Act to require the filing of certain tax returns and to declare an emergency.

=====
I certify that the attached Act
originated in the
SENATE as Bill No. 223

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

Senate Bill No. 223  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

=====
Received at this Executive Office
this \_\_\_\_ day of \_\_\_\_\_ ,
20\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor

=====
The attached Act is hereby
approved this \_\_\_\_\_ day of
\_\_\_\_\_, A.D., 20\_\_

\_\_\_\_\_  
Governor

=====
STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed \_\_\_\_\_, 20\_\_
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State