

State of South Dakota

EIGHTIETH SESSION
LEGISLATIVE ASSEMBLY, 2005

400L0872

SENATE BILL NO. 223

Introduced by: Senators Knudson and Peterson (Jim) and Representatives Wick and Lange

1 FOR AN ACT ENTITLED, An Act to require the filing of certain tax returns and to declare an
2 emergency.

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

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

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

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

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

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

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

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



1 follows:

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

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

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

8 Section 6. Whereas, this Act is necessary for the support of the state government and its
9 existing public institutions, an emergency is hereby declared to exist, and this Act shall be in
10 full force and effect from and after its passage and approval.