

State of South Dakota

EIGHTIETH
LEGISLATIVE ASSEMBLY, 2005

400L0234

HOUSE TAXATION COMMITTEE ENGROSSED NO.

HB 1044 - 01/18/2005

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

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding the refund procedures
2 for a purchaser who seeks a return of over-collected sales or use taxes from a seller.

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

4 Section 1. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 No purchaser has a cause of action against a seller for over-collected sales or use taxes until
7 the purchaser has provided written notice to a seller requesting a refund of over-collected sales
8 or use taxes and the seller has had sixty days to respond. The notice to the seller shall contain
9 the information necessary to determine the validity of the request.

10 Section 2. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as
11 follows:

12 In connection with a purchaser's written notice to a seller requesting a refund of over-
13 collected sales or use taxes pursuant to section 1 of this Act, a seller is presumed to have a
14 reasonable business practice, if in the collection of such sales or use taxes, the seller uses either
15 a provider or a system, including a proprietary system, that is certified by the state or the



- 1 Streamlined Sales Tax Governing Board; and has remitted to the state all taxes collected less
- 2 any deductions, credits, or collection allowances.

State of South Dakota

EIGHTIETH
LEGISLATIVE ASSEMBLY, 2005

400L0304

HOUSE COMMERCE COMMITTEE ENGROSSED NO.

HB 1045 - 01/18/2005

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

1 FOR AN ACT ENTITLED, An Act to provide for the continuance of coverage for dependents
2 on certain health insurance policies.

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

4 Section 1. That chapter 58-17 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 No insurer or health carrier issuing a health benefit plan that provides dependent coverage
7 for any qualifying child, as defined by rules promulgated pursuant to § 58-17-87, may terminate
8 coverage due to attainment of a limiting age below age nineteen, or, if a full-time student in an
9 accredited institution of higher learning as of the close of the calendar year, below age twenty-
10 four. However, the provisions of this section do not apply to any qualifying relative, as defined
11 by rules promulgated pursuant to § 58-17-87, whose gross income is less than the exemption
12 amount as prescribed by the director by rules promulgated pursuant to chapter 1-26.

13 Section 2. That chapter 58-18 be amended by adding thereto a NEW SECTION to read as
14 follows:

15 No insurer or health carrier issuing a health benefit plan that provides dependent coverage



1 for any qualifying child, as defined by rules promulgated pursuant to § 58-18-79, may terminate
2 coverage due to attainment of a limiting age below age nineteen, or, if a full-time student in an
3 accredited institution of higher learning as of the close of the calendar year, below age twenty-
4 four. However, the provisions of this section do not apply to any qualifying relative, as defined
5 by rules promulgated pursuant to § 58-18-79, whose gross income is less than the exemption
6 amount as prescribed by the director by rules promulgated pursuant to chapter 1-26.

State of South Dakota

EIGHTIETH
LEGISLATIVE ASSEMBLY, 2005

400L0241

HOUSE COMMERCE COMMITTEE ENGROSSED NO.

HB 1046 - 01/18/2005

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

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding examination reports
2 of insurers and insurance producers.

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

4 Section 1. That chapter 58-3 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 Notwithstanding §§ 58-3-10 and 58-3-12, for examinations, other than financial
7 examinations, subject to the provisions of this chapter, the director or the examiner may issue
8 an examination report. If an examination report is issued pursuant to this section, the applicable
9 provisions of this chapter apply. If the person being examined makes a written request for an
10 examination report within thirty days of receipt of written notice by the director of the
11 completion of the examination, the director or examiner shall issue the examination report
12 within sixty days of the date of the receipt of the request or the completion of the examination,
13 whichever is later.

