

AN ACT

ENTITLED, An Act to define conference bridging services for sales and use tax purposes.

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

Section 1. That § 10-45-1.18 be amended to read as follows:

10-45-1.18. Terms used in this chapter mean:

- (1) "Intrastate telecommunications service," a telecommunications service that originates in one United States state or a United States territory or possession, and terminates in the same United States state or a United States territory or possession;
- (2) "Interstate telecommunications service," a telecommunications service that originates in one United States state, or a United States territory or possession, and terminates in a different United States state or a United States territory or possession;
- (3) "International telecommunications service," a telecommunications service that originates or terminates in the United States and terminates or originates outside the United States, respectively. United States includes the District of Columbia or a United States territory or possession;
- (4) "Ancillary services," services that are associated with or incidental to the provision of telecommunications services, including detailed telecommunications billing, directory assistance, vertical service, and voice mail services;
- (5) "Detailed telecommunications billing service," an ancillary service of separately stating information pertaining to individual calls on a customer's billing statement;
- (6) "Directory assistance," an ancillary service of providing telephone number information, address information, or telephone number information and address information;
- (7) "Vertical service," an ancillary service that is offered in connection with one or more telecommunications services, which offers advanced calling features that allow customers

to identify callers and to manage multiple calls and call connections, including conference bridging services;

- (8) "Voice mail service," an ancillary service that enables the customer to store, send, or receive recorded messages. The term does not include any vertical services that the customer may be required to have in order to utilize the voice mail service;
- (9) "Conference bridging service," an ancillary service that links two or more participants of an audio or video conference call and may include the provision of a telephone number. The term does not include the telecommunications services used to reach the conference bridge.

Section 2. That § 10-46-1.3 be amended to read as follows:

10-46-1.3. Terms used in this chapter mean:

- (1) "Intrastate telecommunications service," a telecommunications service that originates in one United States state or a United States territory or possession, and terminates in the same United States state or a United States territory or possession;
- (2) "Interstate telecommunications service," a telecommunications service that originates in one United States state, or a United States territory or possession, and terminates in a different United States state or a United States territory or possession;
- (3) "International telecommunications service," a telecommunications service that originates or terminates in the United States and terminates or originates outside the United States, respectively. United States includes the District of Columbia or a United States territory or possession;
- (4) "Ancillary services," services that are associated with or incidental to the provision of telecommunications services, including detailed telecommunications billing, directory assistance, vertical service, and voice mail services;

- (5) "Detailed telecommunications billing service," an ancillary service of separately stating information pertaining to individual calls on a customer's billing statement;
- (6) "Directory assistance," an ancillary service of providing telephone number information, address information, or telephone number information and address information;
- (7) "Vertical service," an ancillary service that is offered in connection with one or more telecommunications services, which offers advanced calling features that allow customers to identify callers and to manage multiple calls and call connections, including conference bridging services;
- (8) "Voice mail service," an ancillary service that enables the customer to store, send, or receive recorded messages. The term does not include any vertical services that the customer may be required to have in order to utilize the voice mail service;
- (9) "Conference bridging service," an ancillary service that links two or more participants of an audio or video conference call and may include the provision of a telephone number. The term does not include the telecommunications services used to reach the conference bridge.

An Act to define conference bridging services for sales and use tax purposes.

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I certify that the attached Act
originated in the
HOUSE as Bill No. 1031

Chief Clerk
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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1031
File No. _____
Chapter No. _____

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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