

AN ACT

ENTITLED, An Act to revise certain provisions regarding the recovery of certain insurance company premium and annuity taxes.

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

Section 1. That § 10-55A-2 be amended to read:

10-55A-2. A person seeking recovery of an allegedly overpaid tax shall file a claim for recovery, with the secretary, within one year from the due date of the annual statement under § 58-6-75. A claim for recovery not filed within one year of the due date is barred.

Section 2. That § 10-55A-11 be repealed.

An Act to revise certain provisions regarding the recovery of certain insurance company premium and annuity taxes.

=====

I certify that the attached Act originated in the

HOUSE as Bill No. 1041

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

=====

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

Attest:

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

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

Attest:

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

House Bill No. 1041  
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