

State of South Dakota

NINETY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 2017

726Y0391

HOUSE BILL NO. 1067

Introduced by: Representatives Rhoden, Brunner, Lesmeister, Marty, Qualm, and Rasmussen
and Senators Cammack and Maher

1 FOR AN ACT ENTITLED, An Act to revise certain provisions concerning sales receipts
2 maintained by temporary vendors.

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

4 Section 1. That § 10-45-86 be amended to read:

5 10-45-86. A temporary vendor shall maintain daily sales receipts, ~~such as cash register tapes,~~
6 ~~hand written receipts, credit card receipts, or other receipts.~~ Each receipt shall be sequentially
7 numbered with a duplicate copy recorded during or immediately after completion of each
8 transaction. The duplicate copy may be in the form of a cash register tape, electronic software
9 program report, written or printed credit card receipt, or hand-written sales receipt. The receipt
10 shall identify the item sold, the sale price, the tax charged, and the time and date of the
11 transaction. The vendor shall maintain the receipts for a minimum of three years. The vendor
12 shall provide ~~such~~ the receipts for immediate inspection and review to any agent or
13 representative of the Department of Revenue or any law enforcement officer upon request.
14 Failure to comply with this section is a Class 1 misdemeanor.

