

AN ACT

ENTITLED, An Act to revise the tax on certain telecommunication services and devices.

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

Section 1. That § 49-31-51 be amended to read:

49-31-51. There is hereby imposed an access fee of fourteen cents per local exchange service line per month, fourteen cents per cellular telephone per month in accordance with the provisions provided in subdivision 34-45-1(7), and fourteen cents per radio pager device per month to pay for the program established in § 49-31-47. The access fee shall be paid by each local exchange subscriber to a local exchange service, or by each cellular telephone or radio pager service subscriber to the service provider, unless the subscriber is otherwise exempt from taxation. The access fee shall be reported as a separate line or service and collected on the regular monthly bill by each local exchange telecommunications company or other service provider operating in this state. On or before the last day of the month following each two-month period, every telecommunications company providing local exchange service or other service provided specified in this section shall remit to the Department of Revenue on forms furnished by the department the amount of the access fee collected for that two- month period. The secretary of revenue may grant an extension of not more than five days for filing a remittance. The Department of Revenue shall deposit ninety percent of the money received pursuant to the provisions of §§ 49-31-47 to 49-31-56, inclusive, into the telecommunication fund for the deaf and ten percent in the telecommunication fund for other disabilities.

An Act to revise the tax on certain telecommunication services and devices.

=====
I certify that the attached Act
originated in the
HOUSE as Bill No. 1149

Chief Clerk

Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1149
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