

State of South Dakota

EIGHTY-SIXTH SESSION
LEGISLATIVE ASSEMBLY, 2011

366S0403

SENATE BILL NO. 145

Introduced by: Senators Maher and Bradford and Representatives Kirkeby and Schrempp

1 FOR AN ACT ENTITLED, An Act to revise the provisions concerning the types of taxes that
2 the state may enter into compacts with Indian tribes.

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

4 Section 1. That § 10-12A-4 be amended to read as follows:

5 10-12A-4. The department may enter into tax collection agreements with any Indian tribe
6 under the provisions of this chapter and chapter 1-24. These agreements may provide for the
7 collection of any of the following state taxes and any tribal taxes imposed by a tribe that are
8 identical to the following state taxes:

- 9 (1) The retail sales and service tax imposed by chapter 10-45;
- 10 (2) The use tax imposed by chapter 10-46;
- 11 (3) The contractors' excise tax imposed by chapter 10-46A;
- 12 (4) The alternate contractors' excise tax imposed by chapter 10-46B;
- 13 (5) The cigarette tax imposed by chapter 10-50;
- 14 (6) The motor vehicle excise tax imposed by chapter 32-5B;
- 15 (7) The fuel excise tax imposed by chapter 10-47B;



- 1 (8) The wholesale tax on tobacco products imposed by chapter 10-50;
- 2 (9) The amusement device tax imposed by chapter 10-58;
- 3 (10) The gross receipts tax on visitor related businesses imposed by chapter 10-45D;
- 4 (11) The excise tax on farm machinery, attachment units, and irrigation equipment
- 5 imposed by chapter 10-46E;
- 6 (12) The contractor's excise tax on new or expanded power production facilities imposed
- 7 by chapter 10-46C;
- 8 (13) The wholesale tax on alcoholic beverages imposed by chapter 35-5;
- 9 (14) The occupational tax based on the quantities of different kinds of alcoholic beverages
- 10 imposed by chapter 35-5.

11 The agreement may provide for the retention by the department of an agreed-upon
12 percentage of the gross revenue as an administrative fee.