

AN ACT

ENTITLED, An Act to revise the ability of the secretary of the Department of Revenue to reduce or abate taxes.

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

Section 1. That § 10-59-31 be amended to read as follows:

10-59-31. The secretary may reduce or abate the taxes, interest, and penalty relating to certain transactions in cases where the taxpayer can show that there is bonafide misunderstanding of the application of the taxes to the transactions, and that the taxpayer made a good faith effort to determine the taxability of the transactions through communications with the department.

An Act to revise the ability of the secretary of the Department of Revenue to reduce or abate taxes.

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I certify that the attached Act
originated in the

SENATE as Bill No. 176

Secretary of the Senate

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President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 176
File No. _____
Chapter No. _____

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Received at this Executive Office
this ____ day of _____ ,

20__ at _____ M.

By _____
for the Governor

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The attached Act is hereby
approved this _____ day of
_____, A.D., 20__

Governor

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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