

# State of South Dakota

EIGHTY-FIFTH SESSION  
LEGISLATIVE ASSEMBLY, 2010

400R0212

## SENATE BILL NO. 33

Introduced by: The Committee on Taxation at the request of the Department of Revenue and Regulation

1 FOR AN ACT ENTITLED, An Act to revise certain provisions relating to delinquent tax  
2 accounts.

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

4 Section 1. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as  
5 follows:

6 No person licensed pursuant to chapter 10-33A, 10-45, 10-45D, 10-46A, 10-46B, or 10-52A  
7 and who has failed to file a return, or who has filed a return and has failed to remit the tax due  
8 the state on or before the times specified in § 10-33A-10.1, 10-45-27.3, 10-45D-10.2, 10-46A-  
9 1.8, 10-46B-1.6, or 10-52A-1.2, respectively, or any other reporting period authorized, may  
10 continue as a retailer or licensee. The secretary may, by order, revoke or cancel the license.

11 Section 2. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as  
12 follows:

13 Any person aggrieved by an order of the secretary issued pursuant to section 1 of this Act  
14 may, in writing, request a contested case hearing before the secretary. The written hearing  
15 request shall be received by the department within fourteen days from the date the order was



1 mailed to the licensee by certified mail. If a written request for hearing is not received by the  
2 department within the time prescribed, the order becomes final. Any hearing shall be conducted  
3 and any appeal shall be taken pursuant to the provisions of chapters 1-26 and 1-26D.

4 Section 3. That § 10-33A-11 be repealed.

5 ~~— 10-33A-11. Any telecommunications company that is the holder of a telecommunications  
6 gross receipts tax license and that has failed to file a return, or that has filed a return and has  
7 failed to pay the tax due the state under this law on or before the fifteenth of the second month  
8 following the reporting period authorized, may no longer continue as a telecommunications  
9 company and its telecommunications gross receipts tax license shall be revoked and canceled.~~

10 Section 4. That § 10-33A-13 be repealed.

11 ~~— 10-33A-13. The secretary may not reinstate the license of a telecommunications company,  
12 which has been canceled or revoked as provided in this chapter, until all the telecommunications  
13 gross receipts tax due the state and a ten dollar reinstatement fee has been paid. The secretary  
14 may also require the telecommunications company to file a bond as security for any future  
15 liability.~~

16 Section 5. That § 10-45-34 be repealed.

17 ~~— 10-45-34. Every person who is the holder of a sales tax license and who has failed to file a  
18 return, or who has filed a return and has failed to pay the tax due the state under this law on or  
19 before the fifteenth of the second month following the quarter, or any other reporting period  
20 authorized, shall no longer continue as a retailer and his sales tax license is hereby revoked and  
21 canceled. Any person who shall continue in a taxable business after his license has been revoked  
22 or canceled, as herein provided, is guilty of a Class 1 misdemeanor.~~

23 Section 6. That § 10-45-36 be repealed.

24 ~~— 10-45-36. The license of a retailer which has been canceled or revoked as provided in § 10-~~

- 1 ~~45-34, shall not be reinstated by the secretary of revenue and regulation until all the sales tax~~
- 2 ~~due the state and a ten dollar reinstatement fee has been paid.~~