

State of South Dakota

EIGHTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2010

400R0212

SENATE TAXATION ENGROSSED NO. **SB 33** - 2/1/2010

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 The secretary may, by order, revoke or cancel the license of any person licensed pursuant
7 to chapter 10-33A, 10-45, 10-45D, 10-46A, 10-46B, or 10-52A and who has failed to file a
8 return, or who has filed a return and has failed to remit the tax due the state on or before the
9 times specified in § 10-33A-10.1, 10-45-27.3, 10-45D-10.2, 10-46A-1.8, 10-46B-1.6, or 10-
10 52A-1.2, respectively, or any other reporting period authorized.

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



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

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 That § 10-33A-11 be repealed.

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

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 That § 10-33A-13 be repealed.

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

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 That § 10-45-34 be repealed.

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

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

1 ~~10-45-36. The license of a retailer which has been canceled or revoked as provided in § 10-~~
2 ~~45-34, shall not be reinstated by the secretary of revenue and regulation until all the sales tax~~
3 ~~due the state and a ten dollar reinstatement fee has been paid.~~