

AN ACT

ENTITLED, An Act to revise certain provisions relating to delinquent tax accounts.

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

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

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

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

Any person aggrieved by an order of the secretary issued pursuant to section 1 of this Act may, in writing, request a contested case hearing before the secretary. The written hearing request shall be received by the department within fourteen days from the date the order was mailed to the licensee by certified mail. If a written request for hearing is not received by the department within the time prescribed, the order becomes final. Any hearing shall be conducted and any appeal shall be taken pursuant to the provisions of chapters 1-26 and 1-26D.

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 That § 10-33A-11 be repealed.

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 That § 10-33A-13 be repealed.

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 That § 10-45-34 be repealed.

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 That § 10-45-36 be repealed.

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I certify that the attached Act
originated in the
SENATE as Bill No. 33

Secretary of the Senate

President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 33
File No.
Chapter No.

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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