

State of South Dakota

EIGHTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2012

329T0658

SENATE BILL NO. 80

Introduced by: Senators Brown and Haverly and Representatives Cronin, Gosch, and Hawley

1 FOR AN ACT ENTITLED, An Act to exempt motor vehicles owned by certain active duty
2 military servicemembers from the motor vehicle excise tax.

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

4 Section 1. That chapter 32-5B be amended by adding thereto a NEW SECTION to read as
5 follows:

6 Any motor vehicle purchase by a South Dakota resident who is on active duty with the
7 armed forces of the United States and who maintains South Dakota as his or her home of record
8 for military service is exempt from the provisions of this chapter if the servicemember was a
9 resident of and departed from South Dakota at the time of entry into active duty, has been on
10 active duty continuously for a period of greater than one hundred eighty days, and is stationed
11 outside of South Dakota at the time the vehicle is proposed for registration in South Dakota. If
12 the servicemember leaves active duty, the servicemember shall, upon the next expiration of the
13 vehicle license, pay the excise tax provided in § 32-5B-1, assessed on the retail value of the
14 vehicle as stated in a nationally recognized dealer's guide as approved by the secretary of the
15 Department of Revenue, less the retail value of any motor vehicle taken in as credit on trade-in



1 when the subject vehicle was acquired. The active duty servicemember shall provide proof of
2 active duty status in a manner prescribed by the secretary of the Department of Revenue when
3 applying for vehicle registration and vehicle license renewal. The exemption provided by this
4 section applies to any motor vehicle owned jointly by the qualified servicemember with his or
5 her spouse or dependent if the spouse or dependent resides with the servicemember at the
6 servicemember's duty station.