

State of South Dakota

NINETIETH SESSION
LEGISLATIVE ASSEMBLY, 2015

266W0313

SENATE BILL NO. 93

Introduced by: Senators Solano, Ewing, Hunhoff (Bernie), Lederman, and Peterson (Jim) and Representatives Dryden, Feickert, Kirschman, Romkema, and Willadsen

1 FOR AN ACT ENTITLED, An Act to impose a gross receipts tax on the rental of certain
2 motorcycles in lieu of the excise tax on motor vehicles.

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

4 Section 1. That § 32-5B-20 be amended to read as follows:

5 32-5B-20. There is hereby imposed a tax of four and one-half percent upon the gross receipts
6 of any person renting a rental vehicle as defined in § 32-5B-19. This ~~provision~~ tax applies to all
7 vehicles registered in accordance with § 32-5-6 ~~or~~, 32-5-8.1, or 32-5-9. Any rental vehicle not
8 licensed in accordance with § 32-5-6 ~~or~~, 32-5-8.1, or 32-5-9 is subject to the motor vehicle
9 excise tax in § 32-5B-1.

10 The tax imposed by this section is in addition to any tax levied pursuant to chapter 10-45
11 or 10-46 upon the rental of a rental vehicle. The provisions of chapter 10-45 apply to the
12 administration and enforcement of the tax imposed by this section. The tax imposed by this
13 section is in lieu of the tax levied by § 32-5B-1 on the sales of such motor vehicles. A violation
14 of this section is a Class 1 misdemeanor.

