

State of South Dakota

NINETY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 2018

840Z0092

HOUSE BILL NO. 1206

Introduced by: Representatives Pischke, Brunner, Dennert, Howard, Kaiser, Livermont, and Marty and Senators Nelson, Jensen (Phil), and Russell

1 FOR AN ACT ENTITLED, An Act to decrease the rate of the gross receipts tax imposed on
2 certain visitor-intensive businesses.

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

4 Section 1. That § 10-45D-2 be amended to read:

5 10-45D-2. There is hereby imposed a tax of one ~~and one-half~~ percent on the gross receipts
6 from any lodging establishment, campground, motor vehicle rental, visitor attraction,
7 recreational equipment rental, recreational service, spectator event, and visitor-intensive
8 business. The tax imposed by this section on the gross receipts of any visitor-intensive business
9 ~~shall apply~~ applies to the gross receipts received by ~~such~~ the business during the months of June,
10 July, August, and September. The tax imposed by this section is in addition to any other tax
11 imposed by chapters 10-45 and 10-46. Tangible personal property, any product transferred
12 electronically, services, and admissions are subject to the tax imposed by this section only if
13 subject to tax by chapters 10-45 and 10-46.

