

# State of South Dakota

EIGHTY-SEVENTH SESSION  
LEGISLATIVE ASSEMBLY, 2012

400T0270

## HOUSE TAXATION ENGROSSED NO. **HB 1029** - 1/31/2012

Introduced by: The Committee on Taxation at the request of the Department of Revenue

1 FOR AN ACT ENTITLED, An Act to authorize the publication of the names of certain  
2 delinquent taxpayers.

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 of revenue may prepare a list of at least one hundred delinquent persons who  
7 owe the largest amount of tax for chapters 10-45, 10-45D, 10-46, 10-46E, 10-46A, 10-46B,  
8 10-52, 10-52A, 10-58, and 10-33A and § 32-5B-20, and that are delinquent in the payment of  
9 tax for chapters 10-45, 10-45D, 10-46, 10-46E, 10-46A, 10-46B, 10-52, 10-52A, 10-58, and  
10 10-33A and § 32-5B-20 to the department, if a lien has been filed against the person. The list  
11 shall include at least the top one hundred persons with total delinquent final liabilities for tax  
12 in chapters 10-45, 10-45D, 10-46, 10-46E, 10-46A, 10-46B, 10-52, 10-52A, 10-58, and 10-33A  
13 and § 32-5B-20, including penalties and interest. The list shall contain the person's name; the  
14 business name, if any; address; and the amount of total tax, penalties and interest outstanding  
15 of each delinquent person.



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

3 At least ninety days before the disclosure of the name of a delinquent person prescribed in  
4 section 1 of this Act, the secretary of revenue shall mail a written notice to the delinquent person  
5 at that person's last known address informing the person that the failure to resolve the tax  
6 delinquency could result in the person's name being included in a list of delinquent persons that  
7 is published on the internet on a web site maintained by the department pursuant to this Act. If  
8 the delinquent tax has not been paid within ninety days after the notice was mailed, and the  
9 person has not, since the mailing of the notice, either paid the delinquent tax or entered into a  
10 written agreement with the department for payment of the delinquency or corrected a default in  
11 an existing agreement to the satisfaction of the secretary, the secretary may disclose the tax  
12 delinquency in the list of delinquent persons.

13 Section 3. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as  
14 follows:

15 No unpaid taxes are subject to disclosure described in section 1 of this Act if:

- 16 (1) A written agreement for payment exists without default between the person and the  
17 department; or  
18 (2) The tax liability is the subject of an administrative hearing, administrative review,  
19 judicial review, or an appeal of any such proceedings.

20 Section 4. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as  
21 follows:

22 The list described in section 1 of this Act shall be available for public inspection at the  
23 Department of Revenue and shall be published on the internet on a web site maintained by the  
24 department.

1 Section 5. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as  
2 follows:

3 The name of a person on the list described in section 1 of this Act shall be removed within  
4 ten days after the delinquent debt payment has been processed by the department.

5 Section 6. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as  
6 follows:

7 Any disclosure made by the secretary of revenue in a good faith effort to comply with this  
8 Act is not a violation of any statute prohibiting disclosure of taxpayer information.