



## 2021 South Dakota Legislature

# House Bill 1252

Introduced by: **Representative** Haugaard

1 **An Act to exempt individuals who make purchases outside of South Dakota from use**  
2 **tax.**

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

4 **Section 1.** That § 10-46-34 be AMENDED.

5 **10-46-34. Liability of user for tax--Returns and payments.**

6 Any person, except a natural person, who uses, stores, or otherwise consumes any  
7 property or services subject to tax by this chapter upon which the tax has not been paid,  
8 either to a retailer or direct to the secretary as provided by this chapter, is liable therefor,  
9 and shall, on or before the time specified in § 10-46-27.1, pay the tax upon all such  
10 property used by the person during the preceding month in such manner and accompanied  
11 by such returns as required by § 10-46-27.1. All of the provisions of §§ 10-46-27.1 to 10-  
12 46-31, inclusive, with reference to such returns and payments are applicable to the returns  
13 and payments required by this chapter.