

State of South Dakota

EIGHTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2010

429R0177

SENATE BILL NO. 77

Introduced by: Senator Howie and Representative Jensen

1 FOR AN ACT ENTITLED, An Act to provide for certain sales and use tax refunds regarding
2 certain storage facilities.

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 Notwithstanding any provision of this chapter, any claim for refund by the owner of a mini-
7 storage or self-storage facility who also qualifies as the taxpayer that is based upon or arose
8 because of the South Dakota Supreme Court's decision in In the Matter of the Sales Tax
9 Liability of James Pirmantgen & Patricia Carlson, 2008 SD 127 (December 23, 2008), shall be
10 filed with the Department of Revenue and Regulation on or before October 1, 2010.
11 Notwithstanding any provision of this chapter, any claim for refund that is based upon or arose
12 because of the South Dakota Supreme Court's decision in In the Matter of the Sales Tax
13 Liability of James Pirmantgen & Patricia Carlson, 2008 SD 127 (December 23, 2008), that is
14 filed with the Department of Revenue and Regulation after October 1, 2010, is forever barred
15 from refund eligibility. For the purposes of this section, the owner qualifies as the taxpayer if



- 1 the owner did not show the sales tax owed to the state on the invoice or receipt given to the
- 2 person leasing or renting the storage space or make reference to the sales tax owed to the state
- 3 in the contract executed with the person leasing or renting the storage space.