

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

491M0619

SENATE TAXATION COMMITTEE ENGROSSED NO.

HB 1164 - 02/15/2006

Introduced by: Representatives Haverly, Buckingham, and Putnam and Senators Napoli, Abdallah, and Duniphan

1 FOR AN ACT ENTITLED, An Act to revise the taxation of leased motorcycles and motorized
2 bicycles.

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

4 Section 1. That § 32-5B-21 be amended to read as follows:

5 32-5B-21. The tax imposed by §§ 32-5B-1, 32-5B-1.1, 32-5B-4(7), and 32-5B-21 to 32-5B-
6 24, inclusive, and calculated in the manner set out in § 32-5B-4 on the sale or use of leased
7 vehicles subject to titling and registration applies to vehicles with a gross vehicle weight ratings
8 of less than sixteen thousand pounds or vehicles defined in subdivision 32-9-3(3), ~~excluding~~
9 including motorcycles and motorized bicycles. No certificate of title may be issued until the tax
10 is paid.

11 The county treasurer shall require every applicant for registration of a vehicle subject to tax
12 under §§ 32-5B-1, 32-5B-1.1, 32-5B-4(7), and 32-5B-21 to 32-5B-24, inclusive, to supply
13 information as is deemed necessary as to the date of the lease transaction, the lease price, and
14 other information relative to the lease of the vehicle.

