

State of South Dakota

EIGHTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2014

645V0494

HOUSE TAXATION ENGROSSED NO. **SB 176** 03/04/2014

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: Senators Peters, Brown, Kirkeby, Rave, and Tidemann and Representatives Cronin, Carson, Gosch, Lust, Romkema, and Wink

1 FOR AN ACT ENTITLED, An Act to revise the ability of the secretary of the Department of
2 Revenue to reduce or abate taxes.

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

4 Section 1. That § 10-59-31 be amended to read as follows:

5 10-59-31. The secretary may reduce or abate the taxes, interest, and penalty relating to
6 certain transactions in cases where the taxpayer can show that there is ~~widespread~~ bonafide
7 misunderstanding of the application of the taxes to the transactions, and that the taxpayer made
8 a good faith effort to determine the taxability of the transactions through ~~written~~
9 communications with the department.

