

**Department of Revenue**  
**Notice of Public Hearing to Adopt Rules**

A public hearing will be held in the Anderson Building, Room 109, 445 E. Capitol Ave., Pierre, South Dakota, on March 9, 2015 at 1:30 p.m., CT, to consider the adoption and amendment of the following proposed rules:

**64:06:01:62**

The reason for adopting the proposed rule change is to clarify the definition of the term “receive.”

The effect of the rule change will clarify the current definition of the term “receive,” as the term applies when used in sourcing rules.

**64:06:01:63.01**

The reason for adopting the proposed rule is to source attorney services at the office of the attorney who is performing such services.

The effect of the new rule will be to source the sale of attorney services to the office of the attorney performing such services.

**64:06:02:81.01**

The reason for adopting the proposed rule change is to clarify the taxability of nonresident attorney services used in South Dakota.

The effect of the rule change will clarify the taxability of nonresident attorney services used in South Dakota.

Persons interested in presenting data, opinions, and arguments for or against the proposed rules may do so by appearing in person at the hearing or by sending them to the South Dakota Department of Revenue – Legal Division, 445 East Capitol Avenue, Pierre, South Dakota 57501-3185. Material sent by mail must reach the Department by March 19, 2015, to be considered.

After the hearing, the Department of Revenue will consider all written and oral comments it receives on the proposed rules. The Department may modify or amend a proposed rule at that time to include or exclude matters that are described in this notice.

Notice is further given to individuals with disabilities that this hearing is being held in a physically accessible place. Please notify the Department of Revenue at least 48 hours before the public hearing if you have special needs for which special arrangements must be made. The telephone number for making special arrangements is (605) 773-4701.

The text of the above-proposed rules is available on the Department of Revenue's website at: [http://dor.sd.gov/Publications/Public\\_Notices/PDFs/btrules2015.pdf](http://dor.sd.gov/Publications/Public_Notices/PDFs/btrules2015.pdf) and on South Dakota's Administrative Rules website at: <http://rules.sd.gov/>. Paper copies of the proposed rules may be obtained without charge from:

South Dakota Department of Revenue  
Legal Division  
445 East Capitol Avenue  
Pierre, South Dakota 57501-3185.

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