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**South Dakota**  
**Department of Revenue**  
445 East Capitol Avenue  
Pierre, South Dakota 57501

**30 day**  
**Notice - Remote Sellers**

**N o v e m b e r 2 0 1 1**

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SDCL 10-59-10 provides the South Dakota Department of Revenue with the authority to establish estimated sales tax liabilities where tax is in jeopardy. SDCL ch. 10-45C provides that the administration and collection of state and local sales and use taxes be interpreted and applied consistently with the Streamlined Sales & Use Tax Agreement (SSUTA).

SSUTA provides that a member state must give a minimum of thirty (30) days notice to a remote seller registered under the SSUTA which has no legal requirement to register in the state, of a failure to file a required return prior to establishing a liability for taxes based solely on the remote seller's failure to timely file a return.

The Department of Revenue will provide the remote sellers described above with a minimum of thirty (30) days notice of failure to file a required return prior to establishing a retail sales tax liability based solely on the failure to timely file a return.

South Dakota may establish a liability earlier based solely on a remote seller's failure to timely file a return if the remote seller has a history of non-filing or late filing.

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