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July 8, 2010

Mr. Scott Peterson, Executive Director  
Streamlined Sales Tax Governing Board  
4205 Hillsboro Pike  
Hobbs Building Ste. 305  
Nashville, TN 37215-3339

RE: 2010 South Dakota Recertification of the SSUTA

Mr. Peterson:

The State of South Dakota certifies that they are in compliance with the Streamlined Sales & Use Tax Agreement on August 1, 2010, except for the rules which are expected to go into effect by October 1, 2010. Below are the changes enacted this year.

The laws below were effective as of July 1, 2010.

**Appendix C Library of Definitions**

SDCL 10-45-1.18 was amended to include the definition of conference bridging services. This definition was mistakenly left out of the statute in 2009.

SDCL 10-45-94 was amended to allow a seller to exempt the postage of direct mail even if the postage is marked up, as long as the markup is reasonable and customary.

**Section 317 Administration of Exemptions**

SDCL 10-45-61 was amended to remove the requirement that a purchaser must list on the exemption certificate the types of items being purchased exempt.

**Section 304 Notice for State Tax Changes**

SDCL 10-45-111 was enacted to allow relief from liability to a seller if a state enacted a rate change with less than 30 days notice between the enactment date and the effective date.

The following rules below have been prepared, but the legislative rules hearing will not be held until the end of August. We do not expect them to change. They should be effective by October 1, 2010.

**Section 310 General Sourcing**

ARSD 64:06:01:71 is the rule on the sourcing of computer software maintenance contracts.

ARSD 64:06:01:72 is the rule on sourcing software term licenses and subscriptions.

**Section 313 Direct Mail Sourcing**

ARSD 64:06:01:68 was amended to provide for sourcing of advertising and promotional direct mail and other direct mail.

**Appendix C, Library of Definitions**

ARSD 64:06:01:73 defines the terms computer software maintenance contract, software subscription and software term license.

ARSD # (not yet assigned) defines the terms advertising and promotional direct mail and other direct mail.

Please let us know if you have any questions or concerns.

Sincerely,

A handwritten signature in blue ink, appearing to read "Paul Kinsman". The signature is fluid and cursive, with a large initial "P" and a long, sweeping underline.

Paul Kinsman  
Secretary