

## Sales/Use/Indirect:

### South Dakota: New Law Clarifies that Sellers Include Those Making Sales of Electronically Transferred Products

*H.B. 1019*, signed by gov. 1/31/24. Newly enacted legislation “clarifies” certain statutory language regarding South Dakota sales and use taxation, including that a “seller” generally means any person making sales, leases, or rentals of tangible personal property, *any product transferred electronically*, or services. Please contact us with any questions.

**URL:** <https://sdlegislature.gov/Session/Bill/24876>

— Ray Goertz (Minneapolis)  
Managing Director  
Deloitte Tax LLP  
rgoertz@deloitte.com

Dave Dunnigan (Minneapolis)  
Senior Manager  
Deloitte Tax LLP  
ddunnigan@deloitte.com

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