

**Resolution #2021- 32**

**A resolution requesting the Department of Revenue exclude fingerprinting fees from sales tax.**

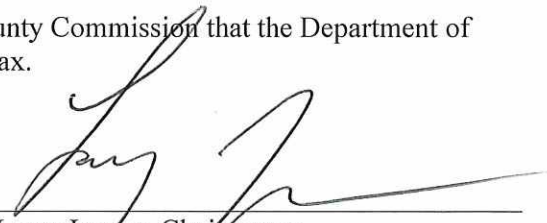
WHEREAS, Sheriff's Offices across the State of South Dakota provide fingerprinting services to residents;

WHEREAS, it is a requirement of many occupations to get fingerprinted;

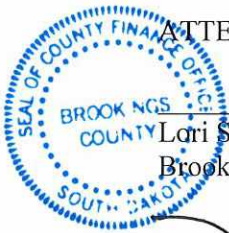
WHEREAS, Sheriff's Offices are currently required to collect state sales tax on fingerprinting services;

THEREFORE BE IT RESOLVED, by the Brookings County Commission that the Department of Revenue exempt fingerprinting services from state sales tax.

Dated this 20<sup>th</sup> day of July, 2021.

  
\_\_\_\_\_  
Larry Jensen, Chairperson  
Brookings County Commission

ATTEST:



  
\_\_\_\_\_  
Lori Schultz, Finance Officer  
Brookings County

  
\_\_\_\_\_  
Angela Boersma, Vice Chairperson

  
\_\_\_\_\_  
Michael Bartley, Commissioner

  
\_\_\_\_\_  
Ryan Krogman, Commissioner

  
\_\_\_\_\_  
Lee Ann Pierce, Commissioner

**Supporting Criteria**

Fingerprinting services are a requirement of many jobs in South Dakota, including nurses and teachers. It would be worthwhile to exempt these individuals from having to pay sales tax on a service they must complete, often for occupations that struggle to find enough people.

The lost revenue would be minimal. In 2020, Brookings County collected approximately \$7,600 in fingerprinting fees which is only \$500 in sales tax revenue for the year. This also saves the Sheriff's Offices, as well as County Auditors/Finance Officers the time and effort of reporting that nominal amount.

**Brookings County  
July 20, 2021**

Postmarked by July 31, 2021

**Procedures for Due Process  
Resolutions (2012)  
South Dakota Association of County Commissioners**

1. Resolutions must be submitted in standard resolution form along with supporting criteria. (see attached sample.)
  - a) Justification for the Resolution
  - b) Counties Affected by the Resolution
  - c) Impact of Resolution
2. Resolutions may be submitted by a county to the SDACC Resolutions Committee and shall be passed and signed by a majority of the members of the board in the county of origin.
3. Resolutions may be submitted by a district to the SDACC Resolutions Committee and shall be passed by a majority of the district counties at a meeting where a quorum is present and signed by the chairperson of the district of origin.
4. The officers and members of the SDACC Board of Directors may submit resolutions at any SDACC Board of Directors meeting where a quorum is present. The resolution shall be passed by a majority vote of the members present.
5. All resolutions except those addressed in Item 4 must be postmarked on or before July 31. Any resolution postmarked after July 31 will be returned to sender. A representative from the county/district of origin should appear before the Resolution Committee to testify in support of the resolution.
6. Resolutions will be reviewed by the South Dakota Association of County Commissioners' Resolutions Committee.
  - A. Committee will review form and content.
  - B. Committee action shall be:
    1. Pass
    2. Amend Resolution
    3. Include in Policy Statement
    4. Table
    5. Send to membership with no recommendation
7. Resolutions tabled by the committee shall contain a brief statement to support the committee's action.
8. All properly submitted resolutions shall be printed and sent to counties on or before September 1.
  - A. Resolutions shall be listed as follows:

Section I	Resolutions the committee passed, including resolutions amended by the committee.
Section II	Resolutions incorporated into Policy Statement.
Section III	Resolutions the committee tabled.

9. Resolutions passed by the committee shall receive first reading at the first business session at the South Dakota Association of County Commissioner's Annual Convention.
10. First reading of resolutions shall be solely for information purposes.
11. Any county desiring to take from the table a resolution that the Resolutions Committee tabled must state their intent during the first reading of resolutions. To remove a resolution from the table requires a majority vote of the members present. Official action is to be taken during the second reading of the resolutions.
12. The second reading of the resolutions shall be part of the regular business session of the South Dakota Association of County Commissioners. The procedure shall be:
  - A. Final disposition of resolutions passed by the Resolutions Committee.
  - B. Consideration and final disposition of any resolutions introduced by the SDACC Board of Directors.
  - C. Consideration and final disposition of any resolutions taken from the table.
13. Any county desiring to introduce a new resolution from the floor may do so during the second reading of the resolutions at the convention by suspending the rules. The resolution shall be prepared and fifty copies provided.