

# Union County State's Attorney

Jerry A. Miller  
State's Attorney  
JerryMiller@ucsa.us

209 East Main Street ~ Suite 140  
Elk Point, South Dakota 57025  
Telephone (605) 356-2666 / Facsimile (605) 761-0199

Alexis A. Tracy  
Deputy State's Attorney  
AlexisTracy@ucsa.us

Tamara Nash  
Deputy State's Attorney  
TamaraNash@ucsa.us

January 30, 2016

## Press Release - For Immediate Release

Defendant's Name: David Emmelkamp  
Age: 34  
City and State of residence: North Sioux City, SD  
Criminal File Number: 15-171  
Date of Offense: February 1, 2015  
Date of Indictment: May 20, 2015  
Date of Arraignment: June 22, 2015  
Change of Plea Date: November 23, 2015  
Convicted of: Ct. 2: Failure to File Excise Tax, 10-46A-13.1(7), (F6),  
Date of Sentencing: December 21, 2015  
Arresting Officer: Revenue Agent – Lara Cunningham  
Deputy Mike Bucholz – Union County Sheriff's Office  
Court Appointed Attorney: Rachel Rasmussen

### Case Synopsis:

The SD Department of Revenue identified a self-employed contractor who was failing to file regular excise tax reports or paying his required excise tax collection to the state of South Dakota. The Department of Revenue served Emmelkamp with a written notice requiring him to stop all activities until he was current with the department of revenue. Law Enforcement and the Department of Revenue was able to put a case together to show that Emmelkamp was ignoring the written notice from the Department of Revenue and that he was continuing to move his contracted projects forward. Emmelkamp was arrested and convicted of failing to file an Excise Tax report as part of plea agreement to dismiss several other charges and for Emmelkamp to make all past filings with the Department of Revenue and make full restitution to the state for all un paid excise taxes. Restitution to the state for unpaid excise tax was calculated at \$1,749.84. The Department of Revenue records indicate that David Emmelkamp has had issues with filing and paying as far back as 2010. Records show that Emmelkamp's company relinquished his tax license in 2008. The Department of Revenue found out in 2010 while doing an audit of another company that Emmelkamp's business was hired as a sub-contractor to do work. Emmelkamp worked with the Department of Revenue over the years until 2015 when Emmelkamp stopped working with them, leaving the Department of Revenue with no alternative then to look to the courts for compliance with the law.

### Sentencing Synopsis:

The court sentenced David Emmelkamp to serve three hundred days in the Union County Jail and then suspended those three hundred days under the terms and condition that Emmelkamp not have any like violation within the next year. As part of his unsupervised probation, Emmelkamp was ordered to pay a fine of \$750. Emmelkamp paid his restitution to the State prior to the hearing.

### Criminal History:

This is David Emmelkamp's first career felony conviction.