AN ACT

ENTITLED, An Act to revise certain sales and use tax provisions related to products and substances associated with the application of pesticides and to clarify the definition of pesticides.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That § 10-45-16.2 be amended to read as follows:

10-45-16.2. There are specifically exempted from the tax imposed by this chapter, gross receipts from the rental of devices primarily used to apply fertilizers and pesticides, as defined in § 38-20A-1, for agricultural purposes, if sales tax or use tax was paid upon the original purchase of the device.

Section 2. That § 10-46-17.5 be amended to read as follows:

10-46-17.5. The use in this state of pesticides as defined in § 38-20A-1 to be used exclusively for agricultural purposes is specifically exempted from the tax imposed by this chapter. Any product or substance to be used in conjunction with the application or use of pesticides for agricultural purposes is also exempt. These products or substances include adjuvants, surfactants, ammonium sulfate, inoculants, drift retardants, water conditioners, seed treatments, foam markers, and foam dyes. Equipment for the application of pesticides and related products and substances is not exempt. The tax imposed by this chapter on endoparasiticides and ectoparasiticides shall be deposited in the veterinary student tuition and animal disease research and diagnostic laboratory fund to be used for veterinary student tuition grants and the operations and activities conducted by the State Animal Disease Research and Diagnostic Laboratory established in § 13-58-13.

Section 3. That chapter 10-46 be amended by adding thereto a NEW SECTION to read as follows:

There is specifically exempted from the provisions of this chapter and from the computation of the amount of tax imposed by it, the rental of devices primarily used to apply fertilizers and pesticides, as defined in § 38-20A-1, for agricultural purposes.

An Act to revise certain sales and use tax provisions related to products and substances associated with the application of pesticides and to clarify the definition of pesticides.

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I certify that the attached Act originated in the

HOUSE as Bill No. 1047

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Chief Clerk

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Speaker of the House

Attest:

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Chief Clerk

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President of the Senate

Attest:

_____
Secretary of the Senate

House Bill No. 1047
File No. ____
Chapter No. _____

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Received at this Executive Office this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

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The attached Act is hereby approved this _____ day of _____ , A.D., 20___

_____
Governor

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STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____ , 20___
at _____ o'clock __ M.

_____
Secretary of State

By _____
Asst. Secretary of State