

# State of South Dakota

EIGHTY-FIRST SESSION  
LEGISLATIVE ASSEMBLY, 2006

708M0494

## SENATE ENGROSSED NO. **HB 1098** - 02/22/2006

Introduced by: Representatives Jensen, Boomgarden, Davis, Dykstra, Haley, Hargens, Olson (Ryan), and Weems and Senators McNenny, Gant, Lintz, Nesselhuf, and Peterson (Jim)

1 FOR AN ACT ENTITLED, An Act to exempt swine and cattle semen from sales and use taxes.

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

3 Section 1. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as  
4 follows:

5 There are hereby specifically exempted from the provisions of this chapter and from the  
6 computation of the amount of tax imposed by it, gross receipts from the sale of swine semen and  
7 cattle semen to be used for agricultural purposes.

8 Section 2. That chapter 10-46 be amended by adding thereto a NEW SECTION to read as  
9 follows:

10 There are hereby specifically exempted from the provisions of this chapter and from the  
11 computation of the amount of tax imposed by it, gross receipts from the sale of swine semen and  
12 cattle semen to be used for agricultural purposes.

