

State of South Dakota

EIGHTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 2008

825P0601

SENATE BILL NO. 191

Introduced by: Senator Gray and Representative Rounds

1 FOR AN ACT ENTITLED, An Act to revise certain provisions concerning a sales tax
2 exemption provided for religious, benevolent, fraternal, youth association, or charitable
3 activities.

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

5 Section 1. That § 10-45-13 be amended to read as follows:

6 10-45-13. There are specifically exempted from the provisions of this chapter and from the
7 computation of the amount of tax imposed by it, the gross receipts from the following:

- 8 (1) Sales of tickets or admissions to the grounds and grandstand attractions of state,
9 county, district, regional, and local fairs;
- 10 (2) Admissions to nonprofit historic sites and repertory theater performances operated
11 by nonprofit organizations;
- 12 (3) Admissions to community operated celebrations and shows sponsored by a chamber
13 of commerce or other similar nonprofit organization if the county or municipality in
14 which the activity takes place officially sponsors the activity and no charge is made
15 to the operators of the celebration or show for the use of county, ~~city or town or~~ or



1 municipal facilities or services;

2 (4) Admissions to events or receipts from activities sponsored and operated by colleges
3 or vocational schools or elementary or high schools or related clubs or supporting
4 organizations approved or supervised by a school or college when the entire net
5 proceeds are spent for educational purposes and any associations of them and receipts
6 from tangible personal property sold at such events. However, receipts from tangible
7 personal property sold at such events or activities are included in the measure of sales
8 tax at the time of purchase by the college or school or related club or supporting
9 organization;

10 (5) Religious, benevolent, fraternal, youth association, or charitable activities, including
11 any bingo or lottery conducted pursuant to § 22-25-25, where the entire amount of
12 such receipts after deducting all costs directly related to the conduct of such activities
13 is expended for religious, benevolent, fraternal, youth association, or charitable
14 purposes, and, except for any bingo or lottery, the receipts are not the result of
15 engaging in business for more than ~~three~~ four consecutive days. However, receipts
16 from tangible personal property or services purchased for use in the activity are
17 included in the measure of sales tax;

18 (6) Sales of tangible personal property when the net receipts therefrom are used primarily
19 for the restoration or maintenance of the Governor's mansion and capitol grounds;

20 (7) Any charge or entry fee made to persons for engaging in participatory events limited
21 to tournaments, contests, and league activities. However, receipts from tangible
22 personal property or services purchased for use in tournaments, contests, and league
23 activities shall be included in the measure of the tax imposed by this chapter;

24 (8) Admissions to events or receipts from activities sponsored and operated by county

or municipal historical societies or centennial committees when the entire net proceeds are spent for centennial celebration purposes. However, receipts from tangible personal property or services purchased for use in the activity are included in the measure of sales tax;

(9) Religious, benevolent, fraternal, youth association, or charitable activities conducted at county fairs, if the entire amount of such receipts after deducting all costs directly related to the conduct of such activities is expended for religious, benevolent, fraternal, youth association, or charitable purposes, and the receipts are not the result of engaging in business for more than five consecutive days. However, receipts from tangible personal property or services purchased for use in the activity are included in the measure of sales tax;

(10) Admissions to circus performances sponsored or operated by religious, benevolent, fraternal, or youth associations, if the entire amount of the receipts after deducting all costs directly related to the conduct of the circus performances is expended for religious, benevolent, fraternal, youth associations, or charitable purposes;

(11) Admissions to events or receipts from activities sponsored and operated by religious, benevolent, or charitable organizations for a period not to exceed thirty days in any calendar year, if the entire amount of the receipts after deducting all costs directly related to the conduct of the event or activity is expended for the benefit of homeless persons.