

State of South Dakota

EIGHTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2012

573T0007

HOUSE BILL NO. 1001

Introduced by: Representatives Turbiville, Conzet, Hunhoff (Bernie), Jones, Vanneman, Verchio, Willadsen, and Wink and Senators Tidemann, Hansen (Tom), Hundstad, Nelson (Tom), Novstrup (Al), Putnam, and Rampelberg at the request of the Interim Sales Tax Review Committee

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding the sales and use tax.

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

3 Section 1. That § 10-45-8.2 be repealed.

4 ~~10-45-8.2. Section 10-45-8 and chapter 10-58 do not apply to gross receipts derived from~~
5 ~~the sale of cigarettes through vending machines.~~

6 Section 2. That chapter 10-58 be amended by adding thereto a NEW SECTION to read as
7 follows:

8 The provisions of this chapter do not apply to gross receipts derived from the sale of
9 cigarettes through a vending machine.

10 Section 3. That § 10-45-11.2 be amended to read as follows:

11 10-45-11.2. There are specifically exempted from the provisions of this chapter and from
12 the computation of the amount of tax imposed by it, gross receipts from the sale of motor
13 vehicles exempt from the motor vehicle excise tax pursuant to § 32-5B-2, ~~with the exception~~
14 ~~of farm vehicles as described in § 32-5-1.3, which shall be subject to the tax imposed by this~~



1 chapter.

2 Section 4. That § 10-46-13.1 be amended to read as follows:

3 10-46-13.1. The use in this state of motor vehicles exempt from the motor vehicle excise
4 tax pursuant to § 32-5B-2 is specifically exempted from the tax imposed by this chapter, ~~with~~
5 ~~the exception of farm vehicles as described in § 32-5-1.3, which shall be subject to the tax~~
6 ~~imposed by this chapter.~~

7 Section 5. That § 10-45-19 be amended to read as follows:

8 10-45-19. Motor fuel, including kerosene, tractor fuel, liquefied petroleum gas, natural and
9 artificial gas, diesel fuels, and distillate, when used for agricultural or railroad purposes, is
10 exempt from ~~excise taxes~~ the tax imposed ~~under~~ by this chapter.

11 For the purposes of this section, agricultural purposes ~~includes hay grinding but~~ does not
12 include the lighting or heating of any farm residence.

13 For the purposes of this section, railroad purposes includes only locomotives or track motor
14 cars being operated on railroad tracks in road service in this state.

15 Section 6. That § 10-46-17 be amended to read as follows:

16 10-46-17. Motor fuel, including kerosene, tractor fuel, natural and artificial gas, liquefied
17 petroleum gas, and distillate, when used for agricultural purposes, is exempt from ~~excise taxes~~
18 the tax imposed ~~under~~ by this chapter.

19 For the purposes of this section, agricultural purposes ~~includes hay grinding but~~ does not
20 include the lighting or heating of any farm residence.