

AN ACT

ENTITLED, An Act to revise certain provisions regarding the sales and use tax.

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

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 That § 10-45-8.2 be repealed.

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

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

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

10-45-11.2. There are specifically exempted from the provisions of this chapter and from the computation of the amount of tax imposed by it, gross receipts from the sale of motor vehicles exempt from the motor vehicle excise tax pursuant to § 32-5B-2.

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

10-46-13.1. The use in this state of motor vehicles exempt from the motor vehicle excise tax pursuant to § 32-5B-2 is specifically exempted from the tax imposed by this chapter.

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

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

For the purposes of this section, agricultural purposes does not include the lighting or heating of any farm residence.

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

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

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

For the purposes of this section, agricultural purposes does not include the lighting or heating of any farm residence.

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1001

Chief Clerk
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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1001
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

=====
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