

AN ACT

ENTITLED, An Act to exempt bedding used for agricultural purposes from sales and use taxes.

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

Section 1. That § 10-45-18.3 be amended to read as follows:

10-45-18.3. There are hereby 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 feed and bedding for cattle, buffalo, sheep, goats, swine, pheasants, partridges, quail, poultry, ostriches, emus, rheas, and domesticated fur-bearing animals defined in chapter 40-35, if such feed or bedding is used by farmers or ranchers who are regularly engaged in the business of raising and feeding such animals, or producing milk for sale for human consumption, and horses and other animals within the family equidae. The term, poultry, does not include any fowl other than domestic fowl kept and raised for the market or the production of eggs for human consumption. The term, bedding, only includes straw, corn stover, and bean straw.

Section 2. That § 10-46-16.3 be amended to read as follows:

10-46-16.3. There are hereby 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 feed and bedding for cattle, buffalo, sheep, goats, swine, pheasants, partridges, quail, poultry, ostriches, emus, rheas, and domesticated fur-bearing animals defined in chapter 40-35, if such feed or bedding is used by farmers or ranchers who are regularly engaged in the business of raising and feeding such animals, or producing milk for sale for human consumption, and horses and other animals within the family equidae. The term, poultry, does not include any fowl other than domestic fowl kept and raised for the market or the production of eggs for human consumption. The term, bedding, only includes straw, corn stover, and bean straw.

An Act to exempt bedding used for agricultural purposes from sales and use taxes.

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1116

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. 1116

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