

## 2022 South Dakota Legislature

**Senate Bill 165****AMENDMENT 165C FOR THE INTRODUCED BILL**

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

1 **An Act to exempt gross receipts of certain ~~amateur baseball~~ coaches from certain**  
2 **gross receipts taxes.**

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

4 **Section 1. That chapter 10-45 be amended with a NEW SECTION:**

5 This chapter does not apply to any person coaching a youth or amateur sport whose  
6 gross receipts from coaching total less than four thousand dollars in any calendar year.  
7 For purposes of this section, a youth or amateur sport is any sport in which the participants  
8 are aged nineteen or younger and do not receive compensation for participation.

9 **Section 2. That chapter 10-46 be amended with a NEW SECTION:**

10 This chapter does not apply to any person coaching a youth or amateur sport whose  
11 gross receipts from coaching total less than four thousand dollars in any calendar year.  
12 For purposes of this section, a youth or amateur sport is any sport in which the participants  
13 are aged nineteen or younger and do not receive compensation for participation.