



## 2022 South Dakota Legislature

**Senate Bill 165**

SENATE ENGROSSED

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

Introduced by: **Senator Klumb**

1 **An Act to exempt gross receipts of certain coaches from certain gross receipts taxes.**

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

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

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

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

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