



2022 South Dakota Legislature
Senate Bill 165
ENROLLED

AN ACT

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

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

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

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

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

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

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

I certify that the attached Act originated in the:

Received at this Executive Office this ____ day of _____,

Senate as Bill No. 165

2022 at _____ M.

Secretary of the Senate

By _____
for the Governor

President of the Senate

The attached Act is hereby approved this _____ day of _____, A.D., 2022

Attest:

Secretary of the Senate

Governor

STATE OF SOUTH DAKOTA,

ss.

Office of the Secretary of State

Speaker of the House

Attest:

Filed _____, 2022
at _____ o'clock __ M.

Chief Clerk

Secretary of State

Senate Bill No. 165
File No. _____
Chapter No. _____

By _____
Asst. Secretary of State