



2022 South Dakota Legislature

Senate Bill 117

HOUSE ENGROSSED

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

Introduced by: **Senator Schoenbeck**

1 **An Act to revise the gross receipts tax on certain food.**

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 Except as provided below, there are exempted from the provisions of this chapter,
5 and from the tax imposed, gross receipts from the sale of food and food ingredients as
6 defined in § 10-45-1. This exemption does not apply to the provisions of chapters 10-52
7 and 10-52A, and the taxes imposed thereunder.