



## 2023 South Dakota Legislature

# House Bill 1197

Introduced by: **Representative** Reimer

1 **An Act to exempt funeral and burial services from the state gross receipts tax.**

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 There are exempted from the provisions of this chapter, the gross receipts of burial  
5 and funeral services. The provisions of this section do not apply to gross receipts of all  
6 sales of tangible personal property related to burial or funeral services.