

Committee: Senate Taxation

Wednesday, February 15, 2023 10:00 AM

Roll Call

Present: Sen. Bordeaux, Sen. Klumb, Sen. Novstrup, Sen. Herman Otten, Sen. Brent "B.R." Hoffman, and Sen. Stalzer

Excused: Sen. Schoenfish

OTHERS PRESENT: See Original Minutes

The meeting was called to order by Senator Brent "B.R." Hoffman

MOTION: TO APPROVE THE MINUTES OF FRIDAY, FEBRUARY 03RD

Moved by: Klumb

Second by: Bordeaux

Action: Prevailed by voice vote

SB 202 : exempt from the state use tax the fair market value of goods given without charge.

Presented by: Senator Al Novstrup

Opponents: Douglas Schinkel, Department of Revenue

Yvonne Taylor, South Dakota Municipal League, Fort Pierre

MOTION: AMEND SB 202

202A

On page 1, line 1, of the Introduced bill, delete "exempt from" and insert "clarify"

On page 1, line 1, of the Introduced bill, after "the" insert " application of"

On page 1, line 1, of the Introduced bill, after "the" delete " state"

On page 1, line 1, of the Introduced bill, after "use" insert " tax and sales"

On page 1, line 1, of the Introduced bill, after "tax" insert " on"

On page 1, line 1, of the Introduced bill, delete " fair market value" and insert " purchase price"

On page 1, line 1, of the Introduced bill, after "of" insert " certain"

On page 1, line 1, of the Introduced bill, delete " given without charge" and insert " provided to a customer as part of a taxable sale"

On page 1, line 5, of the Introduced bill, delete " fair market value" and insert " purchase price"

On page 1, line 6, of the Introduced bill, delete " given without charge" and insert " provided"

On page 1, line 6, of the Introduced bill, delete " during business operations" and insert " as part of a taxable sale"

On page 1, line 7, of the Introduced bill, after "chapter" insert " and chapter 10-45"

Moved by: Klumb

Second by: Bordeaux

Action: Prevailed by voice vote

MOTION: DO PASS SB 202 AS AMENDED

Moved by: Novstrup

Second by: Klumb

Action: Failed by Majority Members Elect (3-1-3-0)

Voting Yes: Bordeaux, Klumb, and Novstrup

Voting No: Brent "B.R." Hoffman

Excused: Herman Otten, Schoenfish, and Stalzer

MOTION: DEFER SB 202 UNTIL MONDAY, FEBRUARY 20TH, 2023

Moved by: Novstrup
Action: Died for lack of a second

MOTION: DO PASS SB 202 AS AMENDED

Moved by: Novstrup
Second by: Klumb
Action: Prevailed by Majority Members Elect (5-1-1-0)

Voting Yes: Bordeaux, Klumb, Novstrup, Herman Otten, and Stalzer

Voting No: Brent "B.R." Hoffman

Excused: Schoenfish

MOTION: ADJOURN

Moved by: Klumb
Second by: Bordeaux
Action: Prevailed by voice vote

Mary Stewart, Committee Secretary

/s/ BRENT "B.R." HOFFMAN
Brent "B.R." Hoffman, Vice-Chair