



2023 South Dakota Legislature

Senate Bill 202

SENATE ENGROSSED

Introduced by: Senator Novstrup

1 **An Act to clarify the application of the state sales tax on certain goods purchased**
2 **by a retailer and given to a customer without charge as part of a taxable retail**
3 **sale.**

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

5 **Section 1. That chapter ~~10-4645~~ be amended with a NEW SECTION:**

6 Gross receipts of all sales of tangible personal property purchased by a retailer,
7 and intended to be given to a customer without charge as part of a taxable retail sale, is
8 exempt from the tax imposed by this chapter.