



## 2026 South Dakota Legislature

# Senate Bill 141

Introduced by: **Senator Foster**

1 **An Act to exempt certain sales at farmers' markets from sales tax.**

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

3 **Section 1. That a NEW SECTION be added to chapter 10-45:**

4 There are specifically exempted from the provisions of this chapter and from the  
5 computation of the amount of tax imposed by it, the gross receipts from the sale of any  
6 fresh seasonal fruits and vegetables, meat, eggs, dairy, baked goods, flowers, or artisanal  
7 products, directly to consumers, at a farmers' market in this state.

8 For purposes of this section, "farmers' market" means a public, recurring  
9 marketplace where multiple independent producers, primarily farmers, sell agricultural  
10 products directly to consumers.