



2026 South Dakota Legislature

House Bill 1191

Introduced by: **Representative** Emery

1 **An Act to provide a sales tax holiday on firearms.**

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 The gross receipts from the sale of a firearm, as defined in § 22-1-2, occurring on
5 or after December first of each year, are exempt from the provisions of this chapter and
6 the tax imposed by it.