



2026 South Dakota Legislature

Senate Bill 195

Introduced by: **Senator Karr**

1 **An Act to repeal the expiration of a reduction in certain gross receipts and use tax**
2 **rates.**

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

4 **Section 1. That 2023 Session Laws, chapter 32, § 19, be REPEALED:**

5 ~~**Section 19.** The amendments to the Code sections in sections 1 to 17, inclusive, of~~
6 ~~this Act are repealed on June 30, 2027, and those Code sections will revert in word and~~
7 ~~substance to that which existed immediately prior to the effective date of this Act.~~