



2026 South Dakota Legislature

House Bill 1254

Introduced by: **Representative** Heinemann

1 **An Act to exempt any soil amendment used exclusively for agricultural purposes**
2 **from sales tax.**

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

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

5 There are specifically exempted from the provisions of this chapter and from the
6 computation of the amount of tax imposed by it, the gross receipts from the sale of any
7 soil amendment, as defined in § 38-19A-1, provided five hundred pounds or more of any
8 one of these products is sold in a single sale to be used exclusively for agricultural
9 purposes.