



2026 South Dakota Legislature
House Bill 1254
ENROLLED

AN ACT

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

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

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

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

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

I certify that the attached Act originated in
the:
House as Bill No. 1254

Received at this Executive Office
this ____ day of _____,
2026 at _____ M.

Chief Clerk of the House

By _____
for the Governor

Speaker of the House

The attached Act is hereby
approved this ____ day of
_____, A.D., 2026

Attest:

Chief Clerk of the House

Governor

STATE OF SOUTH DAKOTA,

ss.

Office of the Secretary of State

President of the Senate

Attest:

Filed _____, 2026
at _____ o'clock __ M.

Secretary of the Senate

Secretary of State

House Bill No. 1254
File No. _____
Chapter No. _____

By _____
Asst. Secretary of State