

State of South Dakota

NINETY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2016

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HOUSE BILL NO. 1120

Introduced by: Representatives Brunner, Klumb, Qualm, Schrempp, Solum, and Wiik and
Senators Ewing, Heinert, and Tieszen

1 FOR AN ACT ENTITLED, An Act to revise the definition of agricultural purposes used for the
2 administration of the sales tax.

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

4 Section 1. That subdivision (1) of 10-45-1 be amended to read:

5 (1) "Agricultural purposes," the producing, raising, growing, or harvesting of food or
6 fiber upon agricultural land, including dairy products, livestock, and crops. The
7 services of custom harvesters, chemical applicators, fertilizer spreaders, hay grinders,
8 and cultivators are considered agricultural purposes. The harvesting of timber on land
9 within the state is considered an agricultural purpose;

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