

State of South Dakota

NINETY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2016

393X0645

HOUSE BILL NO. 1204

Introduced by: Representatives Anderson, Bolin, Cronin, Heinemann (Leslie), Partridge, and Wiik and Senators Tidemann, Haverly, Holien, Shorma, and Van Gerpen

1 FOR AN ACT ENTITLED, An Act to provide a sales tax exemption for certain nonprofit
2 corporations created for the purpose of fire protection.

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

4 Section 1. That § 10-45-10 be amended to read:

5 10-45-10. There are hereby specifically exempted from the provisions of this chapter and
6 from the computation of the amount of tax imposed by it, the gross receipts from sales of
7 tangible personal property, any product transferred electronically, and services to the United
8 States, to the State of South Dakota or to any other state of the United States or the District of
9 Columbia if the other state provides a reciprocal exemption for South Dakota, to public or
10 municipal corporations of the State of South Dakota or of any other state of the United States
11 or the District of Columbia if the other state provides a reciprocal exemption to South Dakota
12 public or municipal corporations, to any nonprofit corporation created for the purpose of fire
13 protection that is controlled by any political subdivision of this state, to any nonprofit charitable
14 organization maintaining a physical location within this state which devotes its resources
15 exclusively to the relief of the poor, distressed or underprivileged, and has been recognized as



1 an exempt organization under § 501(c)(3) of the Internal Revenue Code, or to any Indian tribe.