

# State of South Dakota

NINETY-FIRST SESSION  
LEGISLATIVE ASSEMBLY, 2016

680X0519

## SENATE BILL NO. 147

Introduced by: Senator Greenfield (Brock) and Representative Partridge

1 FOR AN ACT ENTITLED, An Act to exempt certain amateur sports coaches from sales and  
2 use tax.

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

4 Section 1. That chapter 10-45 be amended by adding a NEW SECTION to read:

5 There are exempted from the provisions of this chapter and from the computation of the tax  
6 imposed by this chapter, gross receipts of any person coaching an amateur team that is  
7 sponsored by a nonprofit organization that has been recognized as an exempt organization under  
8 section 501(c)(19) of the Internal Revenue Code.

9 Section 2. That chapter 10-46 be amended by adding a NEW SECTION to read:

10 There are exempted from the provisions of this chapter and from the computation of the tax  
11 imposed by this chapter, gross receipts of any person coaching an amateur team that is  
12 sponsored by a nonprofit organization that has been recognized as an exempt organization under  
13 section 501(c)(19) of the Internal Revenue Code.

