

State of South Dakota

NINETY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2016

393X0645

HOUSE TAXATION ENGROSSED NO. **HB 1204** 02/16/2016

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

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 and use tax exemption for certain
2 nonprofit 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 chapter 10-45 be amended by adding a NEW SECTION to read:

5 There are hereby 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 sales of tangible
7 personal property, any product transferred electronically, and services to any nonprofit
8 corporation created for the purpose of fire protection that is controlled by any political
9 subdivision of this state.

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

11 There are hereby specifically exempted from the provisions of this chapter and from the
12 computation of the amount of tax imposed by it, the purchases of tangible personal property, any
13 product transferred electronically, and services by any nonprofit corporation created for the
14 purpose of fire protection that is controlled by any political subdivision of this state.

