

AN ACT

ENTITLED, An Act to provide a sales and use tax exemption for certain nonprofit corporations created for the purpose of fire protection.

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

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

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

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

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

An Act to provide a sales and use tax exemption for certain nonprofit corporations created for the purpose of fire protection.

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I certify that the attached Act originated in the

HOUSE as Bill No. 1204

Chief Clerk

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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1204
File No. _____
Chapter No. _____

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Received at this Executive Office this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

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The attached Act is hereby approved this _____ day of _____ , A.D., 20____

Governor

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STATE OF SOUTH DAKOTA,
ss.

Office of the Secretary of State

Filed _____ , 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State