

# State of South Dakota

NINETY-THIRD SESSION  
LEGISLATIVE ASSEMBLY, 2018

663Z0272

## HOUSE BILL NO. 1175

Introduced by: Representatives Dennert, Barthel, Bartling, Campbell, DiSanto, Frye-Mueller, Goodwin, Gosch, Hawley, Kaiser, Marty, May, Pischke, and Wiese and Senators Monroe, Nelson, and Russell

1 FOR AN ACT ENTITLED, An Act to exempt certain sales of goods and services by minors  
2 from the sales 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 The provisions of this chapter do not apply to the gross receipts from any casual or  
6 occasional sale of goods or services made by any person who is under eighteen years of age. For  
7 the purposes of this section, the term, casual or occasional sale of goods or services, means that  
8 the seller's gross revenue from the sale of tangible personal property, any product transferred  
9 electronically, or services delivered into South Dakota is less than one thousand dollars in any  
10 calendar year.

