

State of South Dakota

EIGHTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2009

400Q0321

SENATE BILL NO. 43

Introduced by: The Committee on Taxation at the request of the Department of Revenue and Regulation

1 FOR AN ACT ENTITLED, An Act to repeal the sales and use tax exemptions for certain
2 amateur sports officials and rodeo services.

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

4 Section 1. That § 10-45-12.7 be repealed.

5 ~~10-45-12.7. There are exempted from the provisions of this chapter and from the~~
6 ~~computation of the tax imposed by it, gross receipts of any person officiating an amateur~~
7 ~~sporting event. However, this exemption does not apply to any person officiating any sporting~~
8 ~~event sponsored and operated by any elementary, secondary, or postsecondary school.~~

9 Section 2. That § 10-45-90 be repealed.

10 ~~10-45-90. There are exempted from the provisions of this chapter and from the computation~~
11 ~~of the amount of tax imposed by it, gross receipts resulting from services performed for rodeos~~
12 ~~by promoters, stock contractors, stock handlers, announcers, judges, and clowns.~~

13 Section 3. That § 10-46-63 be repealed.

14 ~~10-46-63. There are exempted from the provisions of this chapter and from the computation~~
15 ~~of the amount of tax imposed by it, the use of services provided by promoters, stock contractors,~~



1 ~~stock handlers, announcers, judges, and clowns.~~