

State of South Dakota

EIGHTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2009

762Q0448

SENATE BILL NO. 192

Introduced by: Senators Gant and Miles and Representatives Kirkeby, Sly, and Thompson

1 FOR AN ACT ENTITLED, An Act to exempt the gross receipts from certain food coupons
2 from 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 thereto a NEW SECTION to read as
5 follows:

6 Notwithstanding the provisions of § 10-45-1.15, a coupon for any item defined as food that
7 is presented to the retailer by the purchaser and is reimbursed by a third party does not constitute
8 a gross receipt and is exempted from the provisions of this chapter and from the computation
9 of the tax imposed by it.

