

AN ACT

ENTITLED, An Act to exempt certain United States postage gross receipts from sales and use tax.

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

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

There are hereby exempted from the provisions of this chapter and the computation of the tax imposed by it, the gross receipts received by a mailing service for the cost of United States postage paid by such mailing service if the cost of postage is listed by the mailing service as a separate line item on the customer's bill and the cost of the postage is no greater than the cost of the postage to the mailing service.

For the purposes of this section, a mailing service is any business that uses the United States Postal Service to deliver items for another customer of the mail service, in which said mailing service has no financial interest.

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

There are hereby exempted from the provisions of this chapter and the computation of the tax imposed by it, the use of United States postage.

An Act to exempt certain United States postage gross receipts from sales and use tax.

I certify that the attached Act originated in the

SENATE as Bill No. 193

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

Senate Bill No. 193  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

Received at this Executive Office this \_\_\_\_ day of \_\_\_\_\_ ,

19\_\_ at \_\_\_\_ M.

By \_\_\_\_\_  
for the Governor

The attached Act is hereby approved this \_\_\_\_\_ day of \_\_\_\_\_ , A.D., 19\_\_

\_\_\_\_\_  
Governor

STATE OF SOUTH DAKOTA,  
ss.  
Office of the Secretary of State

Filed \_\_\_\_\_ , 19\_\_  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State