

State of South Dakota

SEVENTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 1999

366C0626

HOUSE BILL NO. 1150

Introduced by: Representatives Cutler, Diedtrich (Elmer), Sutton (Duane), and Waltman and
Senators Lawler and Dennert

1 FOR AN ACT ENTITLED, An Act to exempt certain nonprofit organizations from sales and
2 use tax when transporting elderly or disabled persons.

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 The provisions of § 10-45-71 do not apply to the transportation of passengers by a nonprofit
7 organization whose primary activity is the relief of elderly or disabled persons, if the nonprofit
8 organization is recognized as an exempt organization under § 501(c)(3) of the Internal Revenue
9 Code.

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

12 The provisions of § 10-46-58 do not apply to the transportation of passengers by a nonprofit
13 organization whose primary activity is the relief of elderly or disabled persons, if the nonprofit
14 organization is recognized as an exempt organization under § 501(c)(3) of the Internal Revenue
15 Code.