

# State of South Dakota

SEVENTY-FOURTH SESSION  
LEGISLATIVE ASSEMBLY, 1999

507C0438

## HOUSE BILL NO. 1232

Introduced by: Representatives Diedtrich (Elmer) and Waltman and Senators Lawler and Drake

1 FOR AN ACT ENTITLED, An Act to distribute certain sales and service taxes collected during  
2 county fairs to counties for making improvements to fairgrounds.

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

4 Section 1. That § 10-45-52 be amended to read as follows:

5 10-45-52. All taxes and license fees collected by the secretary of revenue under §§ 10-45-2  
6 to 10-45-8, inclusive, shall immediately be turned over to the state treasurer and ~~by him~~ credited  
7 to the state general fund. However, all sales tax and service taxes on admissions to events,  
8 commercial exhibits, concessions, campers, and rentals held on the premises of county-owned  
9 fairgrounds during county fairs shall be collected, retained, and returned to the treasurer of the  
10 county in which collected for the exclusive purpose of making capital improvements to the  
11 county-owned buildings and facilities on the county fairgrounds.

12 Section 2. That § 7-27-14 be amended to read as follows:

13 7-27-14. All amounts collected as entrance money, admission fees, concessions, rentals, or  
14 otherwise, pertaining to ~~such a~~ county fair shall be paid into the general fund of the county, and  
15 all expenses, costs, premiums, and purses incurred and paid on account of such county fair shall  
16 be paid out of ~~such the~~ general fund. In addition, all amounts collected as sales tax and service  
17 taxes on admissions to events, commercial exhibits, concessions, campers, and rentals held on

- 1 the premises of the county-owned fairgrounds during county fairs pursuant to § 10-45-52 shall
- 2 be used exclusively for making capital improvements to the county-owned buildings and facilities
- 3 on the county fairgrounds.