

State of South Dakota

SEVENTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2002

264H0138

HOUSE BILL NO. 1077

Introduced by: Representatives Hansen (Tom), Frost, Jaspers, Jensen, Peterson (Bill),
Peterson (Jim), and Van Etten and Senators Koskan and Diedtrich (Elmer)

1 FOR AN ACT ENTITLED, An Act to increase the tax on cigarettes and to dedicate the
2 increased revenue to the ethanol fuel fund.

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

4 Section 1. That chapter 10-50 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 In addition to the tax imposed by § 10-50-3, whether or not a sale occurs, there is imposed
7 an additional tax at the following rates on all cigarettes held in this state for sale by any person:

8 Class A, on cigarettes weighing not more than three pounds per thousand, five one-half mills
9 on each cigarette.

10 Class B, on cigarettes weighing more than three pounds per thousand, five and three-
11 twentieths mills on each cigarette.

12 Any funds collected pursuant to this section shall be deposited in the ethanol fuel fund
13 created pursuant to § 10-47B-162.

