

## 2022 South Dakota Legislature

**Senate Bill 117****AMENDMENT 117C FOR THE HOUSE STATE AFFAIRS  
ENGROSSED BILL**

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

1 **An Act to ~~repeal and revise certain fees collected by the Office of the Secretary of~~**  
2 **State the gross receipts tax on certain food.**

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

4 **Section 1. That chapter 10-45 be amended with a NEW SECTION:**

5 Except as provided below, there are exempted from the provisions of this chapter,  
6 and from the tax imposed, gross receipts from the sale of food and food ingredients as  
7 defined in § 10-45-1. This exemption does not apply to the provisions of chapters 10-52  
8 and 10-52A, and the taxes imposed thereunder.