

2023 South Dakota Legislature

Senate Bill 202**AMENDMENT 202A
FOR THE INTRODUCED BILL**

1 An Act to ~~exempt from~~clarify the ~~application of state~~ use tax and sales tax on the
2 ~~fair market value purchase price~~ of certain goods ~~given without charge~~
3 provided to a customer as part of a taxable sale.

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

5 **Section 1. That chapter 10-46 be amended with a NEW SECTION:**

6 The ~~fair market value purchase price~~ of all tangible personal property considered
7 purchased for resale purposes, and ~~given without charge provided~~ to a customer ~~during~~
8 ~~business operations as part of a taxable sale~~, is exempt from the tax imposed by this
9 chapter and chapter 10-45.