

2023 South Dakota Legislature

Senate Bill 202**AMENDMENT 202B
FOR THE SENATE TAXATION ENGROSSED BILL**

1 An Act to clarify the application of ~~use tax and the state~~ sales tax on ~~the purchase~~
2 ~~price of~~ certain goods ~~provided purchased by a retailer and given~~ to a
3 customer without charge as part of a taxable retail sale.

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

5 **Section 1. That chapter 10-~~4645~~ be amended with a NEW SECTION:**

6 The purchase price~~Gross receipts~~ of all sales of tangible personal property
7 considered purchased for resale purposes purchased by a retailer, and provided intended
8 to be given to a customer without charge as part of a taxable retail sale, is exempt from
9 the tax imposed by this chapter ~~and chapter 10-45.~~