

## 2025 South Dakota Legislature

**Senate Bill 213****AMENDMENT 213A  
FOR THE INTRODUCED BILL**

1 **An Act to exempt any food grown, raised, or otherwise produced in this state, and**  
2 **sold at a farmer's market in this state, from state sales tax.**

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

4 **Section 1. That a NEW SECTION be added to chapter 10-45:**

5 There are hereby specifically exempted from the provisions of this chapter and  
6 from the computation of the amount of tax imposed by it, the gross receipts from the sale  
7 of any food grown, raised, or otherwise produced in this state, provided the food is  
8 ~~prominently labeled as grown, raised, or produced sold at a farmer's market~~ in this state.