



2025 South Dakota Legislature

Senate Bill 213

Introduced by: **Senator Foster**

1 **An Act to exempt any food grown, raised, or otherwise produced in this state from**
2 **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 in this state.