

State of South Dakota

NINETY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2019

864B0189

HOUSE BILL NO. 1204

Introduced by: Representatives Dennert, Brunner, Chaffee, Deutsch, Frye-Mueller, Hammock, Peterson (Sue), Pischke, and Weis and Senators DiSanto, Jensen (Phil), Nelson, and Russell

1 FOR AN ACT ENTITLED, An Act to exempt certain sales of goods and services by minors
2 from the sales tax.

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

4 Section 1. That chapter 10-45 be amended by adding a NEW SECTION to read:

5 This chapter does not apply to any person under eighteen years of age with gross receipts
6 totaling less than one thousand dollars in any calendar year from any sale of tangible personal
7 property, any service delivered, or any product or service transferred electronically for use in
8 the state.

