

AN ACT

ENTITLED, An Act to exempt certain sales of goods and services by minors from the sales tax.

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

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

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

An Act to exempt certain sales of goods and services by minors from the sales tax.

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I certify that the attached Act
originated in the
HOUSE as Bill No. 1204

Chief Clerk
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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1204
File No. _____
Chapter No. _____

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Received at this Executive Office
this ____ day of _____ ,
20__ at _____ M.

By _____
for the Governor
=====

The attached Act is hereby
approved this _____ day of
_____, A.D., 20__

Governor

=====
STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____, 20__
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State