

State of South Dakota

SEVENTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 1998

930B0742

SENATE ENGROSSED NO. **SB193** - 2/13/98

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsors.

Introduced by: Senators Staggers, Aker, Albers, Dennert, Flowers, Hainje, Lange, and Vitter and Representatives Windhorst, Broderick, Duenwald, Hassard, Madden, Napoli, Peterson (Bill), Van Gerpen, Weber, Wetz, and Wick

1 FOR AN ACT ENTITLED, An Act to exempt certain United States postage gross receipts from
2 sales and use 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 thereto a NEW SECTION to read as
5 follows:

6 There are hereby exempted from the provisions of this chapter and the computation of the
7 tax imposed by it, the gross receipts received by a mailing service for the cost of United States
8 postage paid by such mailing service if the cost of postage is listed by the mailing service as a
9 separate line item on the customer's bill and the cost of the postage is no greater than the cost
10 of the postage to the mailing service.

11 For the purposes of this section, a mailing service is any business that uses the United States
12 Postal Service to deliver items for another customer of the mail service, in which said mailing
13 service has no financial interest.

14 Section 2. That chapter 10-46 be amended by adding thereto a NEW SECTION to read as

1 follows:

2 There are hereby exempted from the provisions of this chapter and the computation of the
3 tax imposed by it, the use of United States postage.

1 **BILL HISTORY**

2 1/23/98 First read in Senate and referred to Taxation. S.J. 179

3 2/6/98 Scheduled for Committee hearing on this date.

4 2/6/98 Scheduled for Committee hearing on this date.

5 2/6/98 Taxation Do Pass, Passed, AYES 9, NAYS 0. S.J. 358

6 2/9/98 Senate Deferred to another day. S.J. 392

7 2/10/98 Senate Deferred to another day. S.J. 421

8 2/11/98 Senate Deferred to another day. S.J. 450

9 2/12/98 Motion to Amend, Passed. S.J. 481

10 2/12/98 Motion to Amend, Passed, AYES 18, NAYS 17. S.J. 482

11 2/12/98 Senate Do Pass Amended, Passed, AYES 27, NAYS 8. S.J. 482

12 2/12/98 Senate Title Amended Passed. S.J. 483