

# State of South Dakota

SEVENTY-SEVENTH SESSION  
LEGISLATIVE ASSEMBLY, 2002

663H0520

## SENATE BILL NO. 116

Introduced by: Senators Staggers and Albers and Representatives Lange, Hennies (Don), and Kloucek

1 FOR AN ACT ENTITLED, An Act to exempt certain food purchases from the sales and use tax.

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

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

5 There are exempted from the provisions of this chapter and the computation of the tax  
6 imposed by it, the gross receipts from the sale of food, as defined by the Food Stamp Act of  
7 1977 (P.L. 95-113), codified at 7 U.S.C. § 2012(g), as amended through January 1, 2002.

8 Section 2. That chapter 10-46 be amended by adding thereto a NEW SECTION to read as  
9 follows:

10 There are exempted from the provisions of this chapter and the computation of the tax  
11 imposed by it, the gross receipts from the sale of food, as defined by the Food Stamp Act of  
12 1977 (P.L. 95-113), codified at 7 U.S.C. § 2012(g), as amended through January 1, 2002.

13 Section 3. The provisions of this Act only apply within the municipal boundaries of North  
14 Sioux City and within the improvement district boundaries of Dakota Dunes.

