

State of South Dakota

EIGHTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2012

654T0026

HOUSE BILL NO. 1223

Introduced by: Representatives Steele, Blake, Bolin, Deelstra, Feinstein, Haggar, Hansen (Jon), Hickey, Hoffman, Hubbel, Hunt, Jensen, Kirschman, Kopp, Miller, Nelson (Stace), Olson (Betty), Tornow, Vanneman, and Wick and Senators Schlekeway, Brown, Cutler, Heineman, Johnston, Krebs, Lederman, Novstrup (Al), Olson (Russell), Peters, and Rave

1 FOR AN ACT ENTITLED, An Act to exempt from sales tax certain handling fees paid by
2 religious organizations to approved relief agencies for the distribution of food which is
3 provided for the assistance or relief of the poor, distressed, or underprivileged through food
4 giveaway programs.

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

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

8 There are specifically exempted from the provisions of this chapter and the computation of
9 the amount of tax imposed by it, the gross receipts from the handling fee paid by a religious
10 organization recognized as an exempt organization under section 501(c)(3) of the Internal
11 Revenue Code to an approved relief agency recognized as an exempt organization pursuant to
12 § 10-45-10 for the distribution of food which is used for the assistance or relief to the poor,
13 distressed, or underprivileged through a food giveaway program.

