

State of South Dakota

NINETIETH SESSION
LEGISLATIVE ASSEMBLY, 2015

400W0117

HOUSE BILL NO. 1018

Introduced by: The Committee on Taxation at the request of the Department of Revenue

1 FOR AN ACT ENTITLED, An Act to revise the sales and use tax exemptions for farm
2 machinery.

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

4 Section 1. That § 10-45-11.2 be amended to read as follows:

5 10-45-11.2. There are specifically exempted from the provisions of this chapter and from
6 the computation of the amount of tax imposed by it, gross receipts from the sale of motor
7 vehicles exempt from the motor vehicle excise tax pursuant to § 32-5B-2, with the exception
8 of farm vehicles as described pursuant to the provisions of § 32-5-1.3.

9 Section 2. That § 10-46-13.1 be amended to read as follows:

10 10-46-13.1. The use in this state of motor vehicles exempt from the motor vehicle excise
11 tax pursuant to § 32-5B-2 is specifically exempted from the tax imposed by this chapter, with
12 the exception of farm vehicles as described pursuant to the provisions of § 32-5-1.3.

13 Section 3. That § 32-5B-1 be amended to read as follows:

14 32-5B-1. In addition to all other license and registration fees for the use of the highways, a
15 person shall pay an excise tax at the rate of three percent on the purchase price of any motor



1 vehicle, as defined by § 32-3-1 or 32-5B-21, purchased or acquired for use on the streets and
2 highways of this state and required to be registered under the laws of this state. This tax shall
3 be in lieu of any tax levied by chapters ~~10-45 and~~ 10-46, and 10-46E on the sales of such
4 vehicles. Failure to pay the full amount of excise tax is a Class 1 misdemeanor.