

State of South Dakota

SEVENTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 1998

582B0732

HOUSE BILL NO. 1261

Introduced by: Representatives Barker and Collier

1 FOR AN ACT ENTITLED, An Act to exempt food from sales and uses taxes.

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, 1998.

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, 1998.