

AN ACT

ENTITLED, An Act to define and tax cider as an alcoholic beverage.

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

Section 1. That § 35-1-1 be amended by adding thereto a NEW SUBDIVISION to read as follows:

"Cider," any alcoholic beverage obtained by the fermentation of the juice of apples that contains not less than one-half of one percent of alcohol by volume and not more than ten percent of alcohol by weight, including flavored, sparkling, or carbonated cider.

Section 2. That § 35-5-3 be amended to read as follows:

35-5-3. The occupational tax based on the quantities of different kinds of alcoholic beverages is:

- (1) Malt beverages, eight dollars and fifty cents per barrel of thirty-one gallons, or a prorata portion thereof in accordance with the size of the bulk container;
- (2) All light wines and diluted beverages (except sparkling wines and cider) containing alcohol by weight to the extent of more than 3.2 percent and not more than fourteen percent, ninety-three cents per gallon;
- (3) All wines (except sparkling wines) containing alcohol by weight to the extent of more than fourteen percent and not more than twenty percent, one dollar and forty-five cents per gallon;
- (4) All wines (except sparkling wines) containing alcohol by weight to the extent of more than twenty percent and not more than twenty-four percent, all natural sparkling wines containing alcohol and all artificial sparkling wines containing alcohol, two dollars and seven cents per gallon;
- (4A) All cider containing alcohol by weight not more than ten percent, twenty-eight cents per gallon;
- (5) All other alcoholic beverages not otherwise specified, three dollars and ninety-three cents

per gallon.

For the purposes of this section, diluted beverages are alcoholic beverages prepared from the admixture of spirits or wine with water, dairy products, fruit juices or vegetable juices, to which may be added natural flavors, artificial flavors, sweetening agents or food additives to produce a beverage distinct and unique from the spirits or wine. In no case does the term, diluted beverages, include beverages which contain in excess of twelve percent alcohol by weight.

An Act to define and tax cider as an alcoholic beverage.

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I certify that the attached Act originated in the

SENATE as Bill No. 157

\_\_\_\_\_  
Secretary of the Senate

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\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

Senate Bill No. 157  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

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Received at this Executive Office this \_\_\_\_ day of \_\_\_\_\_ ,

19\_\_ at \_\_\_\_ M.

By \_\_\_\_\_  
for the Governor

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The attached Act is hereby approved this \_\_\_\_\_ day of \_\_\_\_\_ , A.D., 19\_\_

\_\_\_\_\_  
Governor

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STATE OF SOUTH DAKOTA,  
ss.  
Office of the Secretary of State

Filed \_\_\_\_\_ , 19\_\_  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State