

State of South Dakota

SEVENTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 1998

813B0473

SENATE BILL NO. 157

Introduced by: Senators Albers, Rounds, and Symens and Representatives Moore and Putnam

1 FOR AN ACT ENTITLED, An Act to define and tax cider as an alcoholic beverage.

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

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

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

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

9 35-5-3. The occupational tax based on the quantities of different kinds of alcoholic beverages
10 is:

11 (1) Malt beverages, eight dollars and fifty cents per barrel of thirty-one gallons, or a
12 prorata portion thereof in accordance with the size of the bulk container;

13 (2) All light wines and diluted beverages (except sparkling wines and cider) containing
14 alcohol by weight to the extent of more than 3.2 percent and not more than fourteen
15 percent, ninety-three cents per gallon;

16 (3) All wines (except sparkling wines) containing alcohol by weight to the extent of more

1 than fourteen percent and not more than twenty percent, one dollar and forty-five
2 cents per gallon;

3 (4) All wines (except sparkling wines) containing alcohol by weight to the extent of more
4 than twenty percent and not more than twenty-four percent, all natural sparkling
5 wines containing alcohol and all artificial sparkling wines containing alcohol, two
6 dollars and seven cents per gallon;

7 (4A) All cider containing alcohol by weight not more than ten percent, twenty-eight cents
8 per gallon;

9 (5) All other alcoholic beverages not otherwise specified, three dollars and ninety-three
10 cents per gallon.

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