

# State of South Dakota

SEVENTY-FIFTH SESSION  
LEGISLATIVE ASSEMBLY, 2000

930D0091

## HOUSE BILL NO. 1120

Introduced by: Representatives Waltman, Burg, Cerny, Chicoine, Fischer-Clemens, Haley, Hanson, Kazmerzak, Koetzle, Lintz, Lockner, Lucas, McIntyre, Nachtigal, Napoli, Patterson, Sutton (Daniel), Volesky, and Weber and Senators Dennert and Lange

1 FOR AN ACT ENTITLED, An Act to exempt baler twine from municipal sales taxes.

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

3 Section 1. That § 10-52-2.6 be amended to read as follows:

4 10-52-2.6. Parts or repairs on machinery or equipment which are clearly identifiable as used  
5 primarily for agricultural purposes, if the part replaces a farm machinery part assigned a specific  
6 or generic part number by the manufacturer of the farm machinery, farm machinery and  
7 equipment, baler twine designed for use in agricultural hay baling equipment, and agricultural  
8 animal health products and medicines are exempt from the tax imposed by this chapter.