

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

816D0718

HOUSE BILL NO. 1312

Introduced by: Representatives Earley and Heineman and Senator Munson (David)

1 FOR AN ACT ENTITLED, An Act to exempt the gross receipts from certain events or activities
2 sponsored by nonprofits for the benefit of homeless persons.

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

4 Section 1. That § 10-45-13 be amended by adding thereto a NEW SUBDIVISION to read
5 as follows:

6 Admissions to events or receipts from activities sponsored and operated by religious,
7 benevolent, or charitable organizations, if the entire amount of the receipts after deducting all
8 costs directly related to the conduct of the event or activity is expended for the benefit of
9 homeless persons.