

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

177D0777

SENATE BILL NO. 188

Introduced by: Senators Staggers, Hainje, and Kloucek and Representatives Crisp, Earley, and Koetzle

1 FOR AN ACT ENTITLED, An Act to exempt certain payments made by newspaper publishers
2 to newspaper carriers from sales and use tax.

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

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

6 There are exempted from the provisions of this chapter and from the tax imposed by it,
7 payments made by newspaper publishers to newspaper carriers for the purpose of delivering and
8 distributing free publications.

9 Section 2. That chapter 10-46 be amended by adding thereto a NEW SECTION to read as
10 follows:

11 There are exempted from the provisions of this chapter and from the tax imposed by it,
12 payments made by newspaper publishers to newspaper carriers for the purpose of delivering and
13 distributing free publications.