

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

690D0468

SENATE BILL NO. 58

Introduced by: Senators Staggers, Kloucek, and Lange and Representatives Koehn, Slaughter,
and Weber

1 FOR AN ACT ENTITLED, An Act to exempt certain goods and services sold on the Internet
2 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, gross
7 receipts from the sale of any service or tangible personal property sold on the Internet to any
8 person taking delivery of such service or tangible personal property in the State of South Dakota.
9 No business may provide computer access to a consumer at its place of business facilitating the
10 sale of services or tangible personal property to avoid the tax imposed by this chapter.

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

13 There are exempted from the provisions of this chapter and from the tax imposed by it, gross
14 receipts from the sale of any service or tangible personal property sold on the Internet to any
15 person taking delivery of such service or tangible personal property in the State of South Dakota.
16 No business may provide computer access to a consumer at its place of business facilitating the

1 sale of services or tangible personal property to avoid the tax imposed by this chapter.