

AN ACT

ENTITLED, An Act to exempt certain membership fees from sales and use tax.

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

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

There are hereby exempted from the provisions of this chapter and the computation of the tax imposed by it, gross receipts from membership fees paid to any lodging house and hotel membership organization operated for the benefit of its members. However, this exemption does not apply to any membership fee that represents payment for tangible personal property and services provided by the membership organization.

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

There are hereby exempted from the provisions of this chapter and the computation of the tax imposed by it, gross receipts from membership fees paid to any lodging house and hotel membership organization operated for the benefit of its members. However, this exemption does not apply to any membership fee that represents payment for tangible personal property and services provided by the membership organization.

An Act to exempt certain membership fees from sales and use tax.

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I certify that the attached Act
originated in the
HOUSE as Bill No. 1163

Chief Clerk
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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1163
File No. _____
Chapter No. _____

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Received at this Executive Office
this ____ day of _____ ,
20__ at _____ M.

By _____
for the Governor
=====

The attached Act is hereby
approved this _____ day of
_____, A.D., 20__

Governor

=====
STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____, 20__
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State