

# State of South Dakota

SEVENTY-SIXTH SESSION  
LEGISLATIVE ASSEMBLY, 2001

636E0372

## SENATE BILL NO. 171

Introduced by: Senators Staggers and Koetzle and Representatives Kooistra, Elliott,  
Glenski, Kloucek, and McCoy

1 FOR AN ACT ENTITLED, An Act to reduce the sales and use tax on food.

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

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

5 There is imposed a tax of two percent upon the gross receipts from the sale of food, as  
6 defined by the Food Stamp Act of 1977 (P.L. 95-113), codified at 7 U.S.C. § 2012(g), as  
7 amended through January 1, 2001.

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

10 There is imposed a tax of two percent upon the gross receipts from the sale of food, as  
11 defined by the Food Stamp Act of 1977 (P.L. 95-113), codified at 7 U.S.C. § 2012(g), as  
12 amended through January 1, 2001.