

# State of South Dakota

SEVENTY-SEVENTH SESSION  
LEGISLATIVE ASSEMBLY, 2002

717H0039

## HOUSE BILL NO. 1268

Introduced by: Representatives McCaulley and Napoli and Senator Staggers

1 FOR AN ACT ENTITLED, An Act to provide for a sales tax holiday on tangible personal  
2 property.

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 The tax imposed by § 10-45-2 and the corresponding tax imposed by chapter 10-52 does not  
7 apply to sales of tangible personal property consisting of goods, wares, or merchandise if the  
8 tangible personal property is purchased between 12:01 a.m. of the third Saturday in August  
9 through midnight of that same day.

10 Section 2. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as  
11 follows:

12 The provisions of this Act do not apply to other goods or services taxed by other provisions  
13 of chapters 10-45, 10-46, and 10-52. Nor do the provisions of this Act apply to purchases made  
14 through the mail, catalog, or Internet.

15 Section 3. The secretary of revenue may promulgate rules, pursuant to chapter 1-26,



1 concerning the application and administration of the sales tax holiday.