

State of South Dakota

SEVENTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2002

636H0461

SENATE BILL NO. 60

Introduced by: Senators Staggers, Duxbury, Greenfield, Hagen, Madden, Sutton (Dan), and Symens and Representatives Kloucek, Hennies (Don), McCaulley, McCoy, and Monroe

1 FOR AN ACT ENTITLED, An Act to exempt the purchase of books from sales and use tax.

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 are exempted from the provisions of this chapter and from the tax imposed by it, gross
6 receipts from the sale of books.

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

9 There are exempted from the provisions of this chapter and from the tax imposed by it, gross
10 receipts from the sale of books.

