

# State of South Dakota

SEVENTY-EIGHTH SESSION  
LEGISLATIVE ASSEMBLY, 2003

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## SENATE BILL NO. 128

Introduced by: Senators Symens, Dennert, Duxbury, Ham, Kloucek, Koetzle, Nachtigal, Reedy, and Sutton (Dan) and Representatives Hanson, Lintz, Peterson (Jim), and Sigdestad

1 FOR AN ACT ENTITLED, An Act to exempt air ambulance services from sales and use tax.

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

3 Section 1. That § 10-45-12.1 be amended to read as follows:

4 10-45-12.1. The following services enumerated in the Standard Industrial Classification  
5 Manual, 1987, as prepared by the Statistical Policy Division of the Office of Management and  
6 Budget, Office of the President are exempt from the provisions of this chapter: health services  
7 (major group 80); educational services (major group 82) except schools and educational services  
8 not elsewhere classified (industry no. 8299); social services (major group 83); agricultural  
9 services (major group 07) except veterinarian services (group no. 074) and animal specialty  
10 services, except veterinary (industry no. 0752); forestry services (group no. 085); radio and  
11 television broadcasting (group no. 483); railroad transportation (major group 40); local and  
12 suburban passenger transportation (group no. 411) except limousine services; school buses  
13 (group no. 415); farm product warehousing and storage (industry no. 4221); establishments  
14 primarily engaged in transportation on rivers and canals (group no. 444); establishments primarily  
15 engaged in air transportation, certified carriers (group no. 451); ~~establishments primarily engaged~~



1 ~~in air transportation, noncertified carriers (group no. 452) except chartered flights (industry no.~~  
2 ~~4522) and airplane, helicopter, balloon, dirigible, and blimp rides for amusement or sightseeing~~  
3 air ambulance services; pipe lines, except natural gas (major group 46); arrangement of passenger  
4 transportation (group no. 472); arrangement of transportation of freight and cargo (group no.  
5 473); rental of railroad cars (group no. 474); water supply (industry no. 4941); sewerage systems  
6 (industry no. 4952); security brokers, dealers and flotation companies (group no. 621);  
7 commodity contracts brokers and dealers (group no. 622); credit counseling services provided  
8 by individual and family social services (industry no. 8322); construction services (division C)  
9 except industry no. 1752 and locksmiths and locksmith shops; consumer credit reporting  
10 agencies, mercantile reporting agencies, and adjustment and collection agencies (group no. 732),  
11 if the debt was incurred out-of-state and the client does not reside within the state. The following  
12 are also specifically exempt from the provisions of this chapter: financial services of institutions  
13 subject to tax under chapter 10-43 including loan origination fees, late payment charges,  
14 nonsufficient fund check charges, stop payment charges, safe deposit box rent, exchange charges,  
15 commission on travelers checks, charges for administration of trusts, interest charges, and points  
16 charged on loans; commissions earned or service fees paid by an insurance company to an agent  
17 or representative for the sale of a policy; services of brokers and agents licensed under Title 47;  
18 the sale of trading stamps; rentals of motor vehicles as defined by § 32-5-1 leased under a single  
19 contract for more than twenty-eight days; advertising services; services provided by any  
20 corporation to another corporation which is centrally assessed having identical ownership and  
21 services provided by any corporation to a wholly owned subsidiary which is centrally assessed;  
22 continuing education programs; tutoring; vocational counseling, except rehabilitation counseling;  
23 motion picture rentals to a commercially operated theater primarily engaged in the exhibition of  
24 motion pictures; and charges made by a telecommunications company for the origination,

- 1 transmission, switching, reception, or termination of an interstate telephone or telegraph
- 2 communication.