

State of South Dakota

SEVENTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2003

177I0718

SENATE TAXATION COMMITTEE ENGROSSED NO.

SB 217 - 02/14/2003

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: Senators Brown and Olson (Ed) and Representatives Smidt, O'Brien, Olson (Mel), and Sebert

1 FOR AN ACT ENTITLED, An Act to exempt materials used in certain projects outside of the
2 state from the use tax.

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

4 Section 1. That chapter 10-46 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 Notwithstanding the provisions of § 10-46-5, the use in this state of tangible personal
7 property that becomes an integral and component part of a final product manufactured by a
8 business classified in signs and advertising specialties, (industry no. 3993) in the Standard
9 Industrial Classification Manual, 1987, as prepared by the Statistical Policy Division of the Office
10 of Management and Budget, Office of the President, that is installed by such manufacturer
11 outside of this state is exempt from the tax imposed by this chapter.

