

# State of South Dakota

SEVENTY-NINTH SESSION  
LEGISLATIVE ASSEMBLY, 2004

555J0505

HOUSE TAXATION COMMITTEE ENGROSSED NO.

**HB 1283** - 02/10/2004

Introduced by: Representatives Weems, Cutler, Hundstad, Lange, Novstrup, Peterson (Jim),  
Schafer, Sigdestad, Thompson, Van Etten, and Van Gerpen and Senators de  
Hueck, Greenfield, Kloucek, Kooistra, Moore, Schoenbeck, and Sutton (Dan)

1 FOR AN ACT ENTITLED, An Act to exempt certain purchases of material used in the  
2 production of greenhouse, nursery, and ornamental plants from sales and use taxes.

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 purchase of any fertilizer, growth regulator, soil, container, and plant shine that is  
7 directly used in the production of greenhouse, nursery, and ornamental plants intended to be sold  
8 ultimately at retail within or without the State of South Dakota is hereby specifically exempted  
9 from the tax imposed by chapter 10-45.

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

12 The use in this state of any fertilizer, growth regulators, soil, containers, and plant shine  
13 directly used in the production of greenhouse, nursery, and ornamental plants intended to be sold  
14 ultimately at retail within or without the State of South Dakota is hereby specifically exempted



1 from the tax imposed by chapter 10-46.