

# State of South Dakota

SEVENTY-NINTH SESSION  
LEGISLATIVE ASSEMBLY, 2004

555J0505

## HOUSE BILL NO. 1283

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. This section only applies to a business primarily  
10 engaging in ornamental floricultural and nursery products (industry no. 0181) as enumerated in  
11 the Standard Industrial Classification Manual, 1987, as prepared by the Statistical Policy  
12 Division of the Office of Management and Budget, Office of the President.

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

15 The use in this state of any fertilizer, growth regulators, soil, containers, and plant shine



1 directly used in the production of greenhouse, nursery, and ornamental plants intended to be sold  
2 ultimately at retail within or without the State of South Dakota is hereby specifically exempted  
3 from the tax imposed by chapter 10-46. This section only applies to a business primarily  
4 engaging in ornamental floricultural and nursery products (industry no. 0181) as enumerated in  
5 the Standard Industrial Classification Manual, 1987, as prepared by the Statistical Policy  
6 Division of the Office of Management and Budget, Office of the President.