

State of South Dakota

EIGHTIETH SESSION
LEGISLATIVE ASSEMBLY, 2005

507L0519

HOUSE BILL NO. 1128

Introduced by: Representatives Dykstra, Brunner, Davis, Dennert, Halverson, Hargens, and Jensen and Senators Duenwald, Koskan, Lintz, McNenny, and Peterson (Jim)

1 FOR AN ACT ENTITLED, An Act to revise the definition of agricultural purposes as it relates
2 to sales tax.

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

4 Section 1. That subdivision (1) of § 10-45-1 be amended to read as follows:

5 (1) "Agricultural purposes," the producing, raising, ~~or~~ growing and, or harvesting of food
6 or fiber upon agricultural land, including dairy products, livestock, and crops. The
7 services of custom harvesters, chemical applicators, fertilizer spreaders, hay grinders,
8 and cultivators are considered agricultural purposes;

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