

AN ACT

ENTITLED, An Act to revise certain sales tax provisions related to products and substances associated with the application of pesticides.

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

Section 1. That § 10-45-16.1 be amended to read as follows:

10-45-16.1. There are hereby specifically exempted from the provisions of this chapter and from the computation of the amount of tax imposed by it, gross receipts from the sale of pesticides, as defined in § 38-20A-1, to be used exclusively by the purchaser for agricultural purposes. Any product or substance to be used in conjunction with the application or use of pesticides for agricultural purposes is also exempt. Such products or substances include, but are not limited to, adjuvants, surfactants, ammonium sulfate, inoculants, drift retardants, water conditioners, seed treatments, foam markers, and foam dyes. Equipment for the application of pesticides and related products and substances is not exempt. The tax imposed by this chapter on endoparasiticides and ectoparasiticides shall be deposited in the veterinary student tuition and animal disease research and diagnostic laboratory fund to be used for veterinary student tuition grants and the operations and activities conducted by the State Animal Disease Research and Diagnostic Laboratory established in § 13-58-13.

An Act to revise certain sales tax provisions related to products and substances associated with the application of pesticides.

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I certify that the attached Act originated in the

HOUSE as Bill No. 1153

\_\_\_\_\_  
Chief Clerk

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\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

House Bill No. 1153  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

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Received at this Executive Office this \_\_\_\_\_ day of \_\_\_\_\_ ,

20\_\_\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor

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The attached Act is hereby approved this \_\_\_\_\_ day of \_\_\_\_\_ , A.D., 20\_\_\_\_

\_\_\_\_\_  
Governor

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STATE OF SOUTH DAKOTA,  
ss.

Office of the Secretary of State

Filed \_\_\_\_\_ , 20\_\_\_\_  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State