

State of South Dakota

EIGHTIETH SESSION
LEGISLATIVE ASSEMBLY, 2005

165L0584

HOUSE BILL NO. 1153

Introduced by: Representatives Olson (Ryan), Davis, Deadrick, Dennert, Dykstra, Fryslie, Hackl, and Sigdestad and Senators Hansen (Tom), Duenwald, Hundstad, Lintz, and Peterson (Jim)

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

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

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

5 10-45-16.1. There are hereby specifically exempted from the provisions of this chapter and
6 from the computation of the amount of tax imposed by it, gross receipts from the sale of
7 ~~insecticides, herbicides, pesticides, rodenticides, and fumigants~~ pesticides, as defined in § 38-
8 20A-1, to be used exclusively by the purchaser for agricultural purposes. Any product or
9 substance to be used in conjunction with the application or use of pesticides for agricultural
10 purposes is also exempt. Such products or substances include, but are not limited to, adjuvants,
11 surfactants, ammonium sulfate, inoculants, drift retardants, water conditioners, seed treatments,
12 foam markers, and foam dyes. Equipment for the application of pesticides and related products
13 and substances is not exempt. The tax imposed by this chapter on endoparasiticides and
14 ectoparasiticides shall be deposited in the veterinary student tuition and animal disease research
15 and diagnostic laboratory fund to be used for veterinary student tuition grants and the operations



- 1 and activities conducted by the State Animal Disease Research and Diagnostic Laboratory
- 2 established in § 13-58-13.