

State of South Dakota

EIGHTIETH SESSION
LEGISLATIVE ASSEMBLY, 2005

277L0441

SENATE BILL NO. 155

Introduced by: Senators Kelly, Broderick, Dempster, Gant, Hansen (Tom), and Napoli and
Representatives Weems, Cutler, Dykstra, Gillespie, Krebs, and Kroger

1 FOR AN ACT ENTITLED, An Act to specifically exempt certain political subdivisions from
2 the imposition of the sales and use tax.

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 There are hereby exempted from the provisions of this chapter and the computation of the
7 tax imposed by it, the gross receipts received by the State of South Dakota and any of its
8 political subdivisions including multi-county planning and development districts, established
9 pursuant to Executive Order 70-7, or its successor, from management services provided to a
10 nonprofit entity.

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

13 There are hereby exempted from the provisions of this chapter and the computation of the
14 tax imposed by it, the gross receipts received by the State of South Dakota and any of its
15 political subdivisions including multi-county planning and development districts, established



- 1 pursuant to Executive Order 70-7, or its successor, from management services provided to a
- 2 nonprofit entity.