

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

519M0461

SENATE BILL NO. 96

Introduced by: Senators Nesselhuf, Knudson, Lintz, McCracken, and Sutton (Dan) and
Representatives Haley, Brunner, Hackl, Jensen, McLaughlin, Murschel,
Roberts, and Thompson

1 FOR AN ACT ENTITLED, An Act to exempt religious organizations from sales and use taxes.

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

3 Section 1. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as
4 follows:

5 There are hereby exempted from the provisions of this chapter and from the computation
6 of the tax imposed by it, the gross receipts from the sale of tangible personal property or services
7 to any religious organization.

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

10 The use of tangible personal property or services by any religious organization is hereby
11 exempted from the provisions of this chapter and from the computation of the tax imposed by
12 it.

