

# State of South Dakota

EIGHTY-SECOND SESSION  
LEGISLATIVE ASSEMBLY, 2007

708N0475

SENATE TAXATION COMMITTEE ENGROSSED NO.

**SB 183** - 02/02/2007

Introduced by: Senators Peterson (Jim), Bartling, and Hanson (Gary) and Representatives Pitts, DeVries, Hargens, Rausch, Sigdestad, Street, and Tidemann

1 FOR AN ACT ENTITLED, An Act to revise the definition of agricultural purposes used for the  
2 administration of the sales and use 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, growing, or harvesting of food or~~  
6 ~~fiber upon agricultural land, including dairy products, livestock, and crops~~ raising or  
7 harvesting of crops or timber or fruit trees, the rearing, feeding, or management of  
8 farm livestock, poultry, fish, or nursery stock, the production of bees and apiary  
9 products, or horticulture. The services of custom harvesters, chemical applicators,  
10 fertilizer spreaders, hay grinders, and cultivators are considered agricultural purposes;

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