

State of South Dakota

EIGHTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 2008

906P0104

SENATE BILL NO. 198

Introduced by: Senators Bartling and Hunhoff and Representatives Dennert and Moore

1 FOR AN ACT ENTITLED, An Act to exempt from sales taxation the gross receipts received
2 by nonprofit organizations from a shooting range or trap shooting facility.

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 specifically exempted from the provisions of this chapter and from the
7 computation of the amount of tax imposed by it, gross receipts from a shooting range or a trap
8 shooting facility owned and operated by any nonprofit organization.

