

64:12:01:01. Definitions. Terms used in this article mean:

(1) "Supplies and equipment," tangible personal property specifically and customarily used in or associated with the conduct of or participation in bingo games and lotteries, including bingo paper, bingo cards, bingo markers, pull tabs, breakopens, pickle cards, shutter cards, punch boards, bingo machines, blowers, flashboard systems, and cages;

(2) "Gross sales," the amount in money, credits, property, or other money's worth received or accrued as the result of the preparation of a sales invoice for sales of bingo and lottery supplies and equipment without deduction of the cost of the property sold, the cost of materials used, the cost of labor or services purchased, amounts paid for interest or discounts, or any other expenses.

Source: 15 SDR 58, effective October 19, 1988; 21 SDR 219, effective July 1, 1995.

General Authority: SDCL 22-25-49.

Law Implemented: SDCL 22-25-28, 22-25-29, 22-25-48.