



2024 South Dakota Legislature

House Bill 1138

Introduced by: **Representative** Teunissen

1 **An Act to establish a sales tax exemption for certain disabled veterans.**

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

3 **Section 1. That a NEW SECTION be added to chapter 10-45:**

4 There are exempted from the provisions of this chapter and from the tax imposed
5 on it, the gross receipts from sales of tangible personal property, any product transferred
6 electronically, and services to a veteran who is rated as permanently and totally disabled
7 from a service-connected disability. The amount of gross receipts exempt under this
8 chapter in any year for any veteran may not exceed twenty-five thousand dollars.

9 **Section 2. That a NEW SECTION be added to chapter 10-45:**

10 To receive a veteran sales tax exemption card, a veteran who is rated as
11 permanently and totally disabled from a service-connected disability may submit an
12 application to the secretary of revenue containing all documentation required to determine
13 the eligibility of the applicant.

14 The secretary of revenue, after verifying the eligibility of the applicant, shall issue
15 a veteran sales tax exemption card to the applicant. A person owning a veteran sales tax
16 exemption card may present the card to a retailer at the time of a sale to receive the sales
17 tax exemption provided in section 1 of this Act.

18 The secretary shall promulgate rules pursuant to chapter 1-26 to adopt forms for
19 a veteran sales tax exemption card.