

# State of South Dakota

EIGHTY-FIRST SESSION  
LEGISLATIVE ASSEMBLY, 2006

753M0523

HOUSE TAXATION COMMITTEE ENGROSSED NO.

**HB 1189** - 01/26/2006

Introduced by: Representatives Roberts, Cutler, Gillespie, Haley, Halverson, Murschel,  
Street, and Thompson and Senators Kelly, Adelstein, Dempster, and Koetzle

1 FOR AN ACT ENTITLED, An Act to exempt the value of motor vehicles donated to certain  
2 nonprofit corporations from state taxes.

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

4 Section 1. That § 32-5B be amended by adding thereto a NEW SUBDIVISION to read as  
5 follows:

6 Any motor vehicle transferred without consideration to any South Dakota nonprofit  
7 corporation which will donate the motor vehicle to a needy family or individual.

8 Section 2. That § 32-6B be amended by adding thereto a NEW SUBDIVISION to read as  
9 follows:

10 Any South Dakota nonprofit corporation which gives a donated motor vehicle to a needy  
11 family or individual.

