

State of South Dakota

EIGHTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2013

400U0199

HOUSE BILL NO. 1039

Introduced by: The Committee on Taxation at the request of the Department of Revenue

1 FOR AN ACT ENTITLED, An Act to clarify the gross receipts subject to taxation by the retail
2 sales and service tax, the gross receipts tax on visitor related businesses, the municipal non-
3 ad valorem tax, and the municipal gross receipts tax.

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

5 Section 1. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as
6 follows:

7 Notwithstanding any other provision of law, gross receipts as defined in this chapter do not
8 include any tax imposed by this chapter and chapters 10-45D, 10-52, and 10-52A that is
9 separately stated on the invoice, bill of sale, or similar document given to the purchaser.

10 Section 2. That chapter 10-45D be amended by adding thereto a NEW SECTION to read
11 as follows:

12 Notwithstanding any other provision of law, gross receipts as defined in this chapter do not
13 include any tax imposed by this chapter and chapters 10-45, 10-52, and 10-52A that is
14 separately stated on the invoice, bill of sale, or similar document given to the purchaser.

15 Section 3. That chapter 10-52 be amended by adding thereto a NEW SECTION to read as



1 follows:

2 Notwithstanding any other provision of law, gross receipts as defined in this chapter do not
3 include any tax imposed by this chapter and chapters 10-45, 10-45D, and 10-52A that is
4 separately stated on the invoice, bill of sale, or similar document given to the purchaser.

5 Section 4. That chapter 10-52A be amended by adding thereto a NEW SECTION to read
6 as follows:

7 Notwithstanding any other provision of law, gross receipts as defined in this chapter do not
8 include any tax imposed by this chapter and chapters 10-45, 10-45D, and 10-52 that is
9 separately stated on the invoice, bill of sale, or similar document given to the purchaser.