2024 South Dakota Legislature

House Bill 1019

ENROLLED

AN ACT

ENTITLED An Act to clarify language regarding sales and use tax in certain statutes.

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

Section 1. That § 10-45-8 be AMENDED:

10-45-8. Except as otherwise provided in this chapter, there is imposed a tax of four and two-tenths percent upon the gross receipts from all sales of tickets or admissions to:

(1) Places of amusement;

(2) Athletic contests; or

(3) Events.

Section 2. That § 10-45-9.1 be AMENDED:

10-45-9.1. Gross receipts from the sale of tangible personal property and any product transferred electronically to a person who intends to lease the property to persons in this state and actually does so are exempted from the provisions of this chapter and the tax imposed by it.

Section 3. That § 10-45-14.6 be AMENDED:

10-45-14.6. There are specifically exempted from the provisions of this chapter and the computation of the amount of tax imposed by it, the gross receipts from the sale of meals to inpatients of hospitals if the meals are paid for, by law or by contract, by the United States, this state or a political subdivision, including, but not limited to, meals provided to medicare, medicaid, Tricare, Indian health service, or county poor relief patients.

Section 4. That § 10-45-113 be AMENDED:

10-45-113. There are hereby specifically exempted from the provisions of this chapter and from the computation of the amount of tax imposed by it, the gross receipts of any person under eighteen years of age with gross receipts totaling less than one thousand dollars in any calendar year from any sale of tangible personal property, any service delivered, or any product or service transferred electronically for use in the state.

Section 5. That § 10-45-114 be AMENDED:

10-45-114. There are hereby specifically exempted from the provisions of this chapter and from the computation of the amount of tax imposed by it, the gross receipts for coaching services performed for youth or amateur sports when the gross receipts for the coaching services total less than four thousand dollars in any calendar year. For purposes of this section, a youth or amateur sport is any sport in which the participants are aged nineteen or younger and do not receive compensation for participation.

Section 6. That § 10-46-74 be AMENDED:

10-46-74. There are hereby specifically exempted from the provisions of this chapter and from the computation of the amount of tax imposed by it, the gross receipts for coaching services performed for youth or amateur sports when the gross receipts for the coaching services total less than four thousand dollars in any calendar year. For purposes of this section, a youth or amateur sport is any sport in which the participants are aged nineteen or younger and do not receive compensation for participation.

Section 7. That § 10-45-12.7 be AMENDED:

10-45-12.7. There are hereby specifically exempted from the provisions of this chapter and from the computation of the tax imposed by it, the gross receipts for officiating services provided at an amateur sporting event.

Section 8. That § 10-45C-1 be AMENDED:

10-45C-1. Terms used in this chapter mean:

(1) "Agreement," the Streamlined Sales and Use Tax Agreement;

(2) "Certified automated system," software certified jointly by the states that are signatories to the agreement to calculate the tax imposed by each jurisdiction on a transaction, determine the amount of tax to remit to the appropriate state, and maintain a record of the transaction;

(3) "Certified service provider," an agent certified jointly by the states that are signatories to the agreement to perform all of the seller's sales tax functions;

(4) "Person," an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation, or any other legal entity;

(5) "Sales tax," the tax levied under chapter 10-45;

(6) "Seller," any person making sales, leases, or rentals of tangible personal property, any product transferred electronically, or services;

(7) "State," any state of the United States and the District of Columbia; and

(8) "Use tax," the tax levied under chapter 10-46.

An Act to clarify language regarding sales and use tax in certain statutes.

I certify that the attached Act originated in the:

House as Bill No. 1019

_____
Chief Clerk

_____
Speaker of the House

Attest:

_____
Chief Clerk

_____
President of the Senate

Attest:

_____
Secretary of the Senate

House Bill No. 1019
File No. _____
Chapter No. _____

Received at this Executive Office
this _____ day of _____,

2024 at _____M.

By _____
for the Governor

The attached Act is hereby
approved this _____ day of
_____, A.D., 2024

_____
Governor

STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____, 2024
at _____ o'clock __M.

_____
Secretary of State

By _____
Asst. Secretary of State