

2024 South Dakota Legislature Senate Bill 130

Introduced by: Senator Novstrup

An Act to consider certain goods when given as a prize through a redemption store as purchases for resale.

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

4 Section 1. That a NEW SECTION be added to chapter 10-46:

An arcade retailer's purchase of tangible personal property, to be provided to the
retailer's customer as part of a permanent arcade redemption store, is a purchase for
resale.
For the purposes of this section, the term "arcade redemption store" means a part
of the arcade retailer's business where a customer exchanges tickets or points for a prize.