

AN ACT

ENTITLED, An Act to clarify the definition of engaging in business in certain circumstances.

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

Section 1. That subdivision (5) of § 10-45-13 be amended to read as follows:

- (5) Religious, benevolent, fraternal, youth association or charitable activities, including any bingo or lottery conducted pursuant to § 22-25-25, where the entire amount of such receipts after deducting all costs directly related to the conduct of such activities is expended for religious, benevolent, fraternal, youth association or charitable purposes, and, except for any bingo or lottery, the receipts are not the result of engaging in business for more than three consecutive days. For the purposes of determining whether this business has been engaged in for more than three days, days necessary to set up, organize, prepare for, take down, or disassemble the business or activity may not be construed as days engaged in business. However, receipts from tangible personal property, any product transferred electronically, or services purchased for use in the activity are included in the measure of sales tax;

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I certify that the attached Act
originated in the
HOUSE as Bill No. 1125

Chief Clerk

Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1125
File No. _____
Chapter No. _____

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Received at this Executive Office
this ____ day of _____,
20__ at _____ M.

By _____
for the Governor

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The attached Act is hereby
approved this _____ day of
_____, A.D., 20__

Governor

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

Filed _____, 20__
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State