

State of South Dakota

EIGHTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2012

295T0639

HOUSE BILL NO. 1125

Introduced by: Representatives Hunt, Haggar, Hickey, and Tornow and Senators Kraus and Schlekeway

1 FOR AN ACT ENTITLED, An Act to clarify the definition of engaging in business in certain
2 circumstances.

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

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

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



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