

State of South Dakota

EIGHTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2012

645T0558

HOUSE TAXATION ENGROSSED NO. **HB 1209** 2/9/2012

Introduced by: Representatives Romkema, Turbiville, and Venner and Senator Nelson (Tom)

1 FOR AN ACT ENTITLED, An Act to exempt certain parts and components used in the
2 construction of homebuilt aircraft from sales and use taxes.

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

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

6 There are hereby exempted from the provisions of this chapter and the computation of the
7 tax imposed by it, the gross receipts from the sale of aircraft kits, engines, instruments, and other
8 parts or components used in the construction of homebuilt aircraft. However, this exemption
9 does not apply to the repair or maintenance of homebuilt aircraft. For the purposes of this
10 section, the term, homebuilt aircraft, means any aircraft manufactured by any person other than
11 a bona fide manufacturer.

12 Section 2. That chapter 10-46 be amended by adding thereto a NEW SECTION to read as
13 follows:

14 There are hereby exempted from the provisions of this chapter and the computation of the
15 tax imposed by it, the use of aircraft kits, engines, instruments, and other parts or components



1 used in the construction of homebuilt aircraft. However, this exemption does not apply to the
2 repair or maintenance of homebuilt aircraft. For the purposes of this section, the term, homebuilt
3 aircraft, means any aircraft manufactured by any person other than a bona fide manufacturer.