

AN ACT

ENTITLED, An Act to clarify the gross receipts subject to taxation by the retail sales and service tax, the gross receipts tax on visitor related businesses, the municipal non-ad valorem tax, and the municipal gross receipts tax.

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

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

Notwithstanding any other provision of law, gross receipts as defined in this chapter do not include any tax imposed by this chapter and chapters 10-45D, 10-52, and 10-52A that is separately stated on the invoice, bill of sale, or similar document given to the purchaser.

Section 2. That chapter 10-45D be amended by adding thereto a NEW SECTION to read as follows:

Notwithstanding any other provision of law, gross receipts as defined in this chapter do not include any tax imposed by this chapter and chapters 10-45, 10-52, and 10-52A that is separately stated on the invoice, bill of sale, or similar document given to the purchaser.

Section 3. That chapter 10-52 be amended by adding thereto a NEW SECTION to read as follows:

Notwithstanding any other provision of law, gross receipts as defined in this chapter do not include any tax imposed by this chapter and chapters 10-45, 10-45D, and 10-52A that is separately stated on the invoice, bill of sale, or similar document given to the purchaser.

Section 4. That chapter 10-52A be amended by adding thereto a NEW SECTION to read as follows:

Notwithstanding any other provision of law, gross receipts as defined in this chapter do not include any tax imposed by this chapter and chapters 10-45, 10-45D, and 10-52 that is separately

stated on the invoice, bill of sale, or similar document given to the purchaser.

An Act to clarify the gross receipts subject to taxation by the retail sales and service tax, the gross receipts tax on visitor related businesses, the municipal non-ad valorem tax, and the municipal gross receipts tax.

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I certify that the attached Act originated in the

HOUSE as Bill No. 1039

\_\_\_\_\_  
Chief Clerk

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\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

House Bill No. 1039  
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