

State of South Dakota

NINETIETH SESSION
LEGISLATIVE ASSEMBLY, 2015

483W0605

SENATE BILL NO. 159

Introduced by: Senator Greenfield (Brock) and Representatives Rozum, Bolin, Brunner,
DiSanto, Klumb, Latterell, and Zikmund

1 FOR AN ACT ENTITLED, An Act to exempt certain amateur sports coaches from sales and
2 use tax.

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 exempted from the provisions of this chapter and from the computation of the tax
7 imposed by it, gross receipts of any person coaching an amateur baseball team that is sponsored
8 by a nonprofit organization that has been recognized as an exempt organization under section
9 501(c)(19) of the Internal Revenue Code.

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

12 There are exempted from the provisions of this chapter and from the computation of the tax
13 imposed by it, gross receipts of any person coaching an amateur baseball team that is sponsored
14 by a nonprofit organization that has been recognized as an exempt organization under section
15 501(c)(19) of the Internal Revenue Code.

