

# State of South Dakota

EIGHTY-EIGHTH SESSION  
LEGISLATIVE ASSEMBLY, 2013

933U0473

## HOUSE ENGROSSED NO. **HB 1090** - 01/25/2013

Introduced by: Representatives Rozum, Carson, Conzet, Craig, Dryden, Duvall, Erickson, Feickert, Hajek, Hansen, Hickey, Kaiser, May, Miller, and Tulson and Senators Jones, Adelstein, Brown, Buhl, Kirkeby, Lucas, Rhoden, Soholt, Welke, and White

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

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

3 Section 1. That § 10-45-12.7 be amended to read as follows:

4 10-45-12.7. There are exempted from the provisions of this chapter and from the  
5 computation of the tax imposed by it, gross receipts of any person officiating or coaching an  
6 amateur sporting event. For the purposes of this section, the term, amateur sporting event, means  
7 a competitive physical activity. However, this exemption does not apply to any person  
8 officiating or coaching any sporting event sponsored and operated by any elementary, secondary,  
9 or postsecondary school.

