



2024 South Dakota Legislature

House Bill 1106

Introduced by: **Representative Shorma**

1 **An Act to exempt baby food, infant formula, and children's diapers from the state**
 2 **sales tax and state use tax.**

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

4 **Section 1. That a NEW SECTION be added to chapter 10-45:**

5 There are exempted from the provisions of this chapter and the tax imposed by it,
 6 the gross receipts of all sales of baby food, infant formula, and children's diapers, is zero
 7 percent. This exemption does not apply to chapters 10-52 and 10-52A and any tax
 8 municipalities are authorized to impose by those chapters.

9 The terms used in this section mean:

- 10 (1) "Baby food," food intended for use by infants when they are weaned or by young
 11 children, as a dietary supplement or for their adaptation to ordinary food;
 12 (2) "Children's diaper," a diaper marketed to be worn by children;
 13 (3) "Diaper," an absorbent garment worn by humans who are incapable of, or have
 14 difficulty, controlling their bladder or bowel movements; and
 15 (4) "Infant formula," a food for special dietary use for infants, which simulates human
 16 milk or is suitable as a complete or partial substitute for human milk.

17 **Section 2. That a NEW SECTION be added to chapter 10-46:**

18 The use, storage, or consumption in this state of baby food, infant formula, and
 19 children's diapers, is exempted from the provisions of this chapter and the tax imposed
 20 by it.

21 The terms used in this section mean:

- 22 (1) "Baby food," food intended for use by infants when they are weaned or by young
 23 children, as a dietary supplement or for their adaptation to ordinary food;
 24 (2) "Children's diaper," a diaper marketed to be worn by children;

- 1 (3) "Diaper," an absorbent garment worn by humans who are incapable of, or have
2 difficulty, controlling their bladder or bowel movements; and
3 (4) "Infant formula," a food for special dietary use for infants, which simulates human
4 milk or is suitable as a complete or partial substitute for human milk.