

State of South Dakota

EIGHTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2010

773R0731

HOUSE BILL NO. 1237

Introduced by: Representatives Tidemann, Faehn, Gosch, Greenfield, Lust, Noem, Peters, Putnam, and Rausch and Senators Hunhoff (Jean), Brown, and Haverly

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding the refunds for new
2 or expanded agricultural facilities and the refunds for new or expanded business facilities
3 and to declare an emergency.

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

5 Section 1. That § 10-45B-2 be amended to read as follows:

6 10-45B-2. ~~Any person~~ As provided in this chapter, any person holding a permit issued
7 pursuant to § 10-45B-6 may apply for and obtain a refund or credit for contractors' excise taxes
8 imposed and paid under the provisions of chapter 10-46A for the construction of a new
9 agricultural processing facility and for sales or use taxes imposed and paid by such person under
10 the provisions of chapters 10-45 and 10-46 for the purchase or use of agricultural processing
11 equipment.

12 Section 2. Whereas, this Act is necessary for the support of the state government and its
13 existing public institutions, an emergency is hereby declared to exist, and this Act shall be in
14 full force and effect from and after its passage and approval.

