

AN ACT

ENTITLED, An Act to exempt certain amateur sports coaches from sales and use 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:

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

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

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

An Act to exempt certain amateur sports coaches from sales and use tax.

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I certify that the attached Act  
originated in the

SENATE as Bill No. 159

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

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

Attest:

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

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

Attest:

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

Senate Bill No. 159  
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