



2022 South Dakota Legislature

Senate Bill 165

Introduced by: **Senator Klumb**

1 **An Act to exempt gross receipts of amateur baseball coaches from certain gross**
2 **receipts taxes.**

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

4 **Section 1. That chapter 10-45 be amended with a NEW SECTION:**

5 There are exempted from the provisions of this chapter and from the computation
6 of the tax imposed by it, gross receipts of any person coaching an amateur baseball team
7 that is sponsored by a nonprofit organization that has been recognized as an exempt
8 organization under 26 U.S.C § 501(c) (2019).

9 **Section 2. That chapter 10-46 be amended with a NEW SECTION:**

10 There are exempted from the provisions of this chapter and from the computation
11 of the tax imposed by it, gross receipts of any person coaching an amateur baseball team
12 that is sponsored by a nonprofit organization that has been recognized as an exempt
13 organization under 26 U.S.C § 501(c) (2019).