

# State of South Dakota

EIGHTY-SIXTH SESSION  
LEGISLATIVE ASSEMBLY, 2011

516S0706

## SENATE BILL NO. 166

Introduced by: Senators Nygaard, Adelstein, and Lederman and Representatives Sly, Killer,  
and Kirkeby

1 FOR AN ACT ENTITLED, An Act to repeal certain sales tax exemptions relating to  
2 agricultural machinery parts, repairs, and maintenance.

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

4 Section 1. That § 10-45-3.4 be repealed.

5 ~~10-45-3.4. There are exempted from the provisions of this chapter and the tax imposed by~~  
6 ~~it, gross receipts from the sale of the following:~~

7 ~~(1) Parts or repairs on machinery or equipment which are clearly identifiable as used~~  
8 ~~primarily for agricultural purposes, including irrigation equipment, if the part~~  
9 ~~replaces a farm machinery or irrigation equipment part assigned a specific or generic~~  
10 ~~part number by the manufacturer of the farm machinery or irrigation equipment; and~~

11 ~~(2) Maintenance items and maintenance services used on machinery or equipment which~~  
12 ~~are clearly identifiable as used primarily for agricultural purposes, including~~  
13 ~~irrigation equipment.~~

