

# State of South Dakota

EIGHTY-SIXTH SESSION  
LEGISLATIVE ASSEMBLY, 2011

903S0707

## SENATE TAXATION ENGROSSED NO. **SB 167** - 2/9/2011

**This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.**

Introduced by: Senators Nygaard, Adelstein, Begalka, and Johnston and Representatives Bolin, Dryden, Elliott, Killer, and Nelson (Stace)

1 FOR AN ACT ENTITLED, An Act to repeal certain sales and use tax exemptions.

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

3 Section 1. That § 10-45-14.2 be repealed.

4 ~~—10-45-14.2. Ink and newsprint when used in the production of shoppers' guides are hereby~~  
5 ~~exempt from the tax imposed under this chapter.~~

6 ~~—For the purposes of this section the term, shoppers' guide, includes for numerous advertisers~~  
7 ~~advertising publications whose advertisements are solicited from the general public and whose~~  
8 ~~publications are for free distribution to the general public and are published regularly at least~~  
9 ~~once a month, consisting of printed sheets containing advertising, bearing a date of issue, and~~  
10 ~~devoted to advertising of general interest.~~

11 Section 2. That § 10-45-110 be repealed.

12 ~~—10-45-110. There are hereby specifically exempted from the provisions of this chapter and~~  
13 ~~from the computation of the amount of tax imposed by it, gross receipts from the sale of coins,~~  
14 ~~currency, or bullion. For the purposes of this section, the term, bullion, means any bar, ingot,~~



1 ~~or commemorative medallion of gold, silver, platinum, palladium, or a combination of these~~  
2 ~~metals where the value of the metal depends on its content and not the form. For the purposes~~  
3 ~~of this section, the terms, coins and currency, mean any coins or currency made of gold, silver,~~  
4 ~~or other metal or paper which is or has been used as legal tender.~~

5 Section 3. That § 10-46-9 be amended to read as follows:

6 10-46-9. The use in this state of tangible personal property including containers, labels, and  
7 shipping case thereof which is intended shall, by means of fabrication, compounding or  
8 manufacture become a part of other tangible personal property intended to be sold ultimately  
9 at retail within or without the State of South Dakota, is hereby specifically exempted from the  
10 tax imposed by this chapter. The term, tangible personal property, shall be construed to include  
11 without limiting the meaning of said the term, raw material ~~and newspaper print.~~

12 Section 4. That § 10-46-9.1 be repealed.

13 ~~—10-46-9.1. Ink and newsprint when used in the production of shoppers' guides are hereby~~  
14 ~~exempt from the tax imposed under this chapter.~~

15 ~~—For the purposes of this section the term, shoppers' guide, includes advertising publications~~  
16 ~~whose advertisements are solicited from the general public and whose publications are for free~~  
17 ~~distribution to the general public and are published regularly at least once a month, consisting~~  
18 ~~of printed sheets containing advertising, bearing a date of issue, and devoted to advertising of~~  
19 ~~general interest.~~

20 Section 5. That § 10-46-71 be repealed.

21 ~~—10-46-71. There are hereby specifically exempted from the provisions of this chapter and~~  
22 ~~from the computation of the amount of tax imposed by it, gross receipts from the sale of coins,~~  
23 ~~currency, or bullion. For the purposes of this section, the term, bullion, means any bar, ingot,~~  
24 ~~or commemorative medallion of gold, silver, platinum, palladium, or a combination of these~~

1 ~~metals where the value of the metal depends on its content and not the form. For the purposes~~  
2 ~~of this section, the terms, coins and currency, mean any coins or currency made of gold, silver,~~  
3 ~~or other metal or paper which is or has been used as legal tender.~~