



2023 South Dakota Legislature

Senate Bill 202

Introduced by: **Senator Novstrup**

1 **An Act to exempt from the state use tax the fair market value of goods given without**
2 **charge.**

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

4 **Section 1. That chapter 10-46 be amended with a NEW SECTION:**

5 The fair market value of all tangible personal property considered purchased for
6 resale purposes, and given without charge to a customer during business operations, is
7 exempt from the tax imposed by this chapter.