



2023 South Dakota Legislature

Senate Bill 202

SENATE TAXATION ENGROSSED

Introduced by: **Senator Novstrup**

1 **An Act to clarify the application of use tax and sales tax on the purchase price of**
2 **certain goods provided to a customer as part of a taxable sale.**

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 purchase price of all tangible personal property considered purchased for
6 resale purposes, and provided to a customer as part of a taxable sale, is exempt from the
7 tax imposed by this chapter and chapter 10-45.