



2024 South Dakota Legislature

House Bill 1019

Introduced by: The Committee on Taxation at the request of the Department of Revenue

1 **An Act to clarify language regarding sales and use tax in certain statutes.**

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

3 **Section 1. That § 10-45-8 be AMENDED:**

4 **10-45-8.** ~~There~~ Except as otherwise provided in this chapter, there is imposed a
5 tax of four and two-tenths percent upon the gross receipts from all sales of tickets or
6 admissions to:

7 (1) places ~~Places~~ of amusement ~~and~~;

8 (2) athletic ~~Athletic~~ contests; or

9 (3) events, ~~except as otherwise provided in this chapter~~ Events.

10 **Section 2. That § 10-45-9.1 be AMENDED:**

11 **10-45-9.1.** Gross receipts from the sale of tangible personal property and any
12 product transferred electronically to a person who intends to lease the property to persons
13 in this state and actually does so are exempted from the provisions of this chapter and
14 the tax ~~composed~~ imposed by it.

15 **Section 3. That § 10-45-14.6 be AMENDED:**

16 **10-45-14.6.** There are specifically exempted from the provisions of this chapter
17 and the computation of the amount of tax imposed by it, the gross receipts from the sale
18 of meals to inpatients of hospitals if ~~such~~ the meals are paid for, by law or by contract, by
19 the United States, this state or a political subdivision, including, but not limited to, meals
20 provided to medicare, medicaid, ~~champus~~ Tricare, Indian health service, or county poor
21 relief patients.

22 **Section 4. That § 10-45-113 be AMENDED:**

1 **10-45-113.** ~~This chapter does not apply to~~ There are hereby specifically exempted
2 from the provisions of this chapter and from the computation of the amount of tax imposed
3 by it, the gross receipts of any person under eighteen years of age with gross receipts
4 totaling less than one thousand dollars in any calendar year from any sale of tangible
5 personal property, any service delivered, or any product or service transferred
6 electronically for use in the state.

7 **Section 5. That § 10-45-114 be AMENDED:**

8 **10-45-114.** ~~This chapter does not apply to any person coaching a youth or~~
9 ~~amateur sport whose~~ There are hereby specifically exempted from the provisions of this
10 chapter and from the computation of the amount of tax imposed by it, the gross receipts
11 for coaching services performed for youth or amateur sports when the gross receipts from
12 for the coaching services total less than four thousand dollars in any calendar year. For
13 purposes of this section, a youth or amateur sport is any sport in which the participants
14 are aged nineteen or younger and do not receive compensation for participation.

15 **Section 6. That § 10-46-74 be AMENDED:**

16 **10-46-74.** ~~This chapter does not apply to any person coaching a youth or amateur~~
17 ~~sport whose~~ There are hereby specifically exempted from the provisions of this chapter
18 and from the computation of the amount of tax imposed by it, the gross receipts for
19 coaching services performed for youth or amateur sports when the gross receipts from
20 the coaching services total less than four thousand dollars in any calendar year. For
21 purposes of this section, a youth or amateur sport is any sport in which the participants
22 are aged nineteen or younger and do not receive compensation for participation.

23 **Section 7. That § 10-45-12.7 be AMENDED:**

24 **10-45-12.7.** There are hereby specifically exempted from the provisions of this
25 chapter and from the computation of the tax imposed by it, the gross receipts ~~of any~~
26 ~~person~~ for officiating services provided at an amateur sporting event. ~~However, this~~
27 ~~exemption does not apply to any person officiating any sporting event sponsored and~~
28 ~~operated by any elementary, secondary, or postsecondary school.~~

29 **Section 8. That § 10-45C-1 be AMENDED:**

30 **10-45C-1.** ~~As used in this chapter~~ Terms used in this chapter mean:

- 1 ~~(a)~~(1) "Agreement," ~~means~~ the Streamlined Sales and Use Tax Agreement;
- 2 ~~(b)~~(2) "Certified automated system," ~~means~~ software certified jointly by the states
3 that are signatories to the agreement to calculate the tax imposed by each
4 jurisdiction on a transaction, determine the amount of tax to remit to the
5 appropriate state, and maintain a record of the transaction;
- 6 ~~(c)~~(3) "Certified service provider," ~~means~~ an agent certified jointly by the states
7 that are signatories to the agreement to perform all of the seller's sales tax
8 functions;
- 9 ~~(d)~~(4) "Person," ~~means~~ an individual, trust, estate, fiduciary, partnership, limited
10 liability company, limited liability partnership, corporation, or any other
11 legal entity;
- 12 ~~(e)~~(5) "Sales tax," ~~means~~ the tax levied under chapter 10-45;
- 13 ~~(f)~~(6) "Seller," ~~means~~ any person making sales, leases, or rentals of tangible
14 personal property, any product transferred electronically, or services;
- 15 ~~(g)~~(7) "State," ~~means~~ any state of the United States and the District of Columbia;
16 and
- 17 ~~(h)~~(8) "Use tax," ~~means~~ the tax levied under chapter 10-46.