

State of South Dakota

EIGHTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2012

285T0015

HOUSE TAXATION ENGROSSED NO. **HB 1116** - 1/31/2012

Introduced by: Representatives Feickert, Blake, Cronin, Dennert, Elliott, Hoffman, Kirschman, Kloucek, and Sigdestad and Senators Frerichs, Begalka, Hundstad, Maher, and Novstrup (Al)

1 FOR AN ACT ENTITLED, An Act to exempt bedding used for agricultural purposes from sales
2 and use taxes.

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

4 Section 1. That § 10-45-18.3 be amended to read as follows:

5 10-45-18.3. There are hereby specifically exempted from the provisions of this chapter and
6 from the computation of the amount of tax imposed by it, gross receipts from the sale of feed
7 and bedding for cattle, buffalo, sheep, goats, swine, pheasants, partridges, quail, poultry,
8 ostriches, emus, rheas, and domesticated fur-bearing animals defined in chapter 40-35, if such
9 feed or bedding is used by farmers or ranchers who are regularly engaged in the business of
10 raising and feeding such animals, or producing milk for sale for human consumption, and horses
11 and other animals within the family equidae. The term, poultry, does not include any fowl other
12 than domestic fowl kept and raised for the market or the production of eggs for human
13 consumption. The term, bedding, only includes straw, corn stover, and bean straw.

14 Section 2. That § 10-46-16.3 be amended to read as follows:



1 10-46-16.3. There are hereby specifically exempted from the provisions of this chapter and
2 from the computation of the amount of tax imposed by it, gross receipts from the sale of feed
3 and bedding for cattle, buffalo, sheep, goats, swine, pheasants, partridges, quail, poultry,
4 ostriches, emus, rheas, and domesticated fur-bearing animals defined in chapter 40-35, if such
5 feed or bedding is used by farmers or ranchers who are regularly engaged in the business of
6 raising and feeding such animals, or producing milk for sale for human consumption, and horses
7 and other animals within the family equidae. The term, poultry, does not include any fowl other
8 than domestic fowl kept and raised for the market or the production of eggs for human
9 consumption. The term, bedding, only includes straw, corn stover, and bean straw.