

# State of South Dakota

EIGHTY-SIXTH SESSION  
LEGISLATIVE ASSEMBLY, 2011

465S0578

## HOUSE BILL NO. 1187

Introduced by: Representatives Lust and Cronin and Senators Olson (Russell) and Brown

1 FOR AN ACT ENTITLED, An Act to provide for an interim study of the exemptions provided  
2 for the sales, use, and excise taxes imposed by the state.

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

4 Section 1. The Executive Board of the Legislative Research Council shall appoint an interim  
5 legislative committee to study the exemptions provided to the sales, use, and excise taxes  
6 imposed by the state. The committee shall devote special attention to the following:

7 (1) The tangible personal property, services, and products transferred electronically that  
8 are exempt from the taxes imposed by the state; and

9 (2) The organizations, nonprofits, and other entities that are exempt from taxes imposed  
10 by the state.

11 The committee shall submit its findings, including legislative proposals and other  
12 recommendations, to the 2012 Legislature.

