

State of South Dakota

NINETY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 2018

343Z0887

HOUSE TAXATION ENGROSSED NO. **HB 1309** 2/15/2018

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: Representatives May, Gosch, and Marty and Senator Jensen (Phil)

1 FOR AN ACT ENTITLED, An Act to provide for a periodic review of the sales and use tax
2 exemptions.

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

4 Section 1. That chapter 10-45 be amended by adding a NEW SECTION to read:

5 Each tax exemption provided under the provisions of chapters 10-45 and 10-46 shall be
6 reviewed by an interim committee to determine whether the tax exemption shall be retained or
7 repealed before January 1, 2023, and every four years thereafter.

