



2022 South Dakota Legislature

Senate Bill 165

SENATE ENGROSSED

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

Introduced by: **Senator Klumb**

1 **An Act to exempt gross receipts of certain coaches from certain gross receipts taxes.**

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

3 **Section 1. That chapter 10-45 be amended with a NEW SECTION:**

4 This chapter does not apply to any person coaching a youth or amateur sport whose
 5 gross receipts from coaching total less than four thousand dollars in any calendar year.
 6 For purposes of this section, a youth or amateur sport is any sport in which the participants
 7 are aged nineteen or younger and do not receive compensation for participation.

8 **Section 2. That chapter 10-46 be amended with a NEW SECTION:**

9 This chapter does not apply to any person coaching a youth or amateur sport whose
 10 gross receipts from coaching total less than four thousand dollars in any calendar year.
 11 For purposes of this section, a youth or amateur sport is any sport in which the participants
 12 are aged nineteen or younger and do not receive compensation for participation.