



2022 South Dakota Legislature  
**Senate Bill 165**  
**ENROLLED**

AN ACT

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

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

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

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

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

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

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

\_\_\_\_\_

\_\_\_\_\_

I certify that the attached Act originated in the:

Received at this Executive Office this \_\_\_\_ day of \_\_\_\_\_,

Senate as Bill No. 165

2022 at \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of the Senate

By \_\_\_\_\_  
for the Governor

\_\_\_\_\_  
President of the Senate

The attached Act is hereby approved this \_\_\_\_\_ day of \_\_\_\_\_, A.D., 2022

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Governor

**STATE OF SOUTH DAKOTA,**

ss.

Office of the Secretary of State

\_\_\_\_\_  
Speaker of the House

Attest:

Filed \_\_\_\_\_, 2022  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
Secretary of State

Senate Bill No. 165  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

By \_\_\_\_\_  
Asst. Secretary of State