

AN ACT

ENTITLED, An Act to revise certain provisions regarding the tax on endoparasiticides and ectoparasiticides.

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

Section 1. That § 10-45-16.1 be amended to read:

10-45-16.1. There are hereby specifically exempted from the provisions of this chapter and from the computation of the amount of tax imposed by it, gross receipts from the sale of pesticides, as defined in § 38-20A-1, to be used exclusively by the purchaser for agricultural purposes. Any product or substance to be used in conjunction with the application or use of pesticides for agricultural purposes is also exempt. The products or substances include adjuvants, surfactants, ammonium sulfate, inoculants, drift retardants, water conditioners, seed treatments, foam markers, and foam dyes. Equipment, other than farm machinery, attachment units, and irrigation equipment used exclusively for agricultural purposes for the application of pesticides and related products and substances is not exempt. The tax imposed by this chapter on endoparasiticides and ectoparasiticides shall be used for veterinary student tuition grants and the operations and activities conducted by the State Animal Disease Research and Diagnostic Laboratory established in § 13-58-13. The amount of funding dedicated for the tuition grants and the laboratory shall be based upon the difference between in-state and out-of-state tuition for veterinary student grants plus an amount of two hundred fifty thousand dollars to support the operations of the laboratory. The funding shall be budgeted and expended through the general appropriations act pursuant to chapter 4-7.

Section 2. That § 10-46-17.5 be amended to read:

10-46-17.5. The use in this state of pesticides as defined in § 38-20A-1 to be used exclusively for agricultural purposes is specifically exempted from the tax imposed by this chapter. Any product or substance to be used in conjunction with the application or use of pesticides for agricultural

purposes is also exempt. These products or substances include adjuvants, surfactants, ammonium sulfate, inoculants, drift retardants, water conditioners, seed treatments, foam markers, and foam dyes. Equipment, other than farm machinery, attachment units, and irrigation equipment used exclusively for agricultural purposes, for the application of pesticides and related products and substances is not exempt. The tax imposed by this chapter on endoparasiticides and ectoparasiticides shall be used for veterinary student tuition grants and the operations and activities conducted by the State Animal Disease Research and Diagnostic Laboratory established in § 13-58-13. The amount of funding dedicated for the tuition grants and the laboratory shall be based upon the difference between in-state and out-of-state tuition for veterinary student grants plus an amount of two hundred fifty thousand dollars to support the operations of the laboratory. The funding shall be budgeted and expended through the general appropriations act pursuant to chapter 4-7.

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I certify that the attached Act
originated in the

SENATE as Bill No. 55

Secretary of the Senate

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President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 55

File No. _____

Chapter No. _____

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Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

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The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor

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STATE OF SOUTH DAKOTA,
ss.

Office of the Secretary of State

Filed _____, 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State