



2020 South Dakota Legislature

House Bill 1078

Introduced by: **Representative Pischke**

1 **An Act to exempt firearms from retail sales tax and use tax.**

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

3 **Section 1.** That a NEW SECTION be added:

4 **10-45-114. Exemption for sale of firearms or ammunition.**

5 There are hereby specifically exempted from the provisions of this chapter and
 6 from the computation of the amount of tax imposed by it, gross receipts from the sale of
 7 firearms or ammunition.

8 Terms used in this section mean:

- 9 (1) "Ammunition," a cartridge, shell, or any other device containing gunpowder
 10 designed and intended for use in a firearm;
 11 (2) "Firearm," a weapon from which a projectile or projectiles may be discharged by
 12 gunpowder; and
 13 (3) "Gunpowder," any propellant that upon oxidation emits heat and light.

14 **Section 2.** That a NEW SECTION be added:

15 **10-46-74. Exemption for sale of firearms or ammunition.**

16 There are hereby specifically exempted from the provisions of this chapter and
 17 from the computation of the amount of tax imposed by it, gross receipts from the sale of
 18 firearms or ammunition.

19 Terms used in this section mean:

- 20 (1) "Ammunition," a cartridge, shell, or any other device containing gunpowder
 21 designed and intended for use in a firearm;
 22 (2) "Firearm," a weapon from which a projectile or projectiles may be discharged by
 23 gunpowder; and
 24 (3) "Gunpowder," any propellant that upon oxidation emits heat and light.