

STATE OF SOUTH DAKOTA



OFFICE OF ATTORNEY GENERAL

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MARK A. VARGO
ATTORNEY GENERAL

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NOV 09 2022

SD Secretary of State

CHARLES D. McGUIGAN
CHIEF DEPUTY ATTORNEY GENERAL

November 9, 2022

Honorable Steve Barnett
Secretary of State
500 E. Capitol
Pierre, SD 57501

RE: Attorney General's Statement (Initiated Constitutional Amendment:
Sales Tax on Eating and Drinking)

Dear Secretary Barnett,

Enclosed is a copy of a proposed initiated Constitutional amendment, in final form, that the sponsor submitted to this Office. In accordance with state law, I hereby file the enclosed Attorney General's Statement for this initiated measure.

By copy of this letter, I am providing a copy of the Statement to the sponsors.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Mark A. Vargo".

Mark A. Vargo
ATTORNEY GENERAL

MAV/dd
Enc.

cc/encl: Richard P. Weiland
Reed Holwegner - Legislative Research Council

Filed this 9th day of

November, 2022

A handwritten signature in black ink, appearing to read "Steve Barnett".

SECRETARY OF STATE

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SD Secretary of State

CONSTITUTIONAL AMENDMENT
ATTORNEY GENERAL'S STATEMENT

Title: An Initiated Amendment Prohibiting Taxes on Anything Sold for Eating or Drinking.

Explanation:

Currently, the state collects tax on the sale or use of certain foods or drinks. Many municipalities also collect tax on the sale or use of foods or drinks.

This initiated amendment overrides existing laws and prohibits the state, or municipalities, from collecting sales or use tax on anything sold for eating or drinking by humans. The amendment eliminates these sources of revenue.

The amendment does not prohibit the collection of sales or use tax on alcoholic beverages or prepared food. Prepared food is defined by law to include food that is sold heated or with utensils.

Judicial clarification of the amendment may be necessary. The Legislature cannot alter the provisions of a constitutional amendment.

Filed this 9th day of

November, 2022

Steve Barnett

SECRETARY OF STATE