

State of South Dakota

EIGHTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2014

400V0326

SENATE APPROPRIATIONS ENGROSSED NO. **HB 1113** - 03/03/2014

Introduced by: The Committee on Appropriations at the request of the Office of the
Governor

1 FOR AN ACT ENTITLED, An Act to make an appropriation to fund tax refunds for elderly
2 persons and persons with a disability and to declare an emergency.

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

4 Section 1. There is hereby appropriated from the general fund the sum of four hundred fifty
5 thousand dollars (\$450,000), or so much thereof as may be necessary, to the Department of
6 Revenue to provide refunds for real property tax and sales tax to elderly and disabled persons
7 pursuant to chapters 10-18A and 10-45A. An amount not to exceed twenty thousand dollars may
8 be used for the administrative costs of this Act.

9 Section 2. The secretary of the Department of Revenue shall approve vouchers and the state
10 auditor shall draw warrants to pay expenditures authorized by this Act.

11 Section 3. Any amounts appropriated in this Act not lawfully expended or obligated by
12 June 30, 2015, shall revert in accordance with the procedures prescribed in chapter 4-8.

13 Section 4. That § 10-18A-5 be amended to read as follows:

14 10-18A-5. The amount of refund of real property taxes due or paid for a single-member



1 household made pursuant to this chapter shall be according to the following schedule:

2			The refund of real
3	If household income is		property taxes due
4	more than:	but less than	or paid shall be
5	\$ 0	\$4,500 <u>5,420</u>	35%
6	4,501 <u>5,421</u>	4,760 <u>5,680</u>	34%
7	4,761 <u>5,681</u>	5,020 <u>5,940</u>	33%
8	5,021 <u>5,941</u>	5,280 <u>6,200</u>	32%
9	5,281 <u>6,201</u>	5,540 <u>6,460</u>	31%
10	5,541 <u>6,461</u>	5,800 <u>6,720</u>	30%
11	5,801 <u>6,721</u>	6,060 <u>6,980</u>	29%
12	6,061 <u>6,981</u>	6,320 <u>7,240</u>	28%
13	6,321 <u>7,241</u>	6,580 <u>7,500</u>	27%
14	6,581 <u>7,501</u>	6,840 <u>7,760</u>	26%
15	6,841 <u>7,761</u>	7,100 <u>8,020</u>	25%
16	7,101 <u>8,021</u>	7,360 <u>8,280</u>	24%
17	7,361 <u>8,281</u>	7,620 <u>8,540</u>	23%
18	7,621 <u>8,541</u>	7,880 <u>8,800</u>	22%
19	7,881 <u>8,801</u>	8,140 <u>9,060</u>	21%
20	8,141 <u>9,061</u>	8,400 <u>9,320</u>	20%
21	8,401 <u>9,321</u>	8,660 <u>9,580</u>	19%
22	8,661 <u>9,581</u>	8,920 <u>9,840</u>	18%
23	8,921 <u>9,841</u>	9,180 <u>10,100</u>	17%
24	9,181 <u>10,101</u>	9,440 <u>10,360</u>	16%
25	9,441 <u>10,361</u>	9,700 <u>10,620</u>	15%
26	9,701 <u>10,621</u>	9,960 <u>10,880</u>	14%
27	9,961 <u>10,881</u>	10,220 <u>11,140</u>	13%
28	10,221 <u>11,141</u>	10,480 <u>11,400</u>	12%
29	10,481 <u>11,401</u>	10,750 <u>11,670</u>	11%

1 over ~~10,750~~ 11,670 No refund

2 Section 5. That § 10-18A-6 be amended to read as follows:

3 10-18A-6. The amount of refund of real property taxes due or paid for a multiple-member
4 household made pursuant to this chapter shall be according to the following schedule:

5			The refund of real
6	If household income is		property taxes due
7	more than:	but not more than	or paid shall be
8	\$ 0	7,750 <u>9,230</u>	55%
9	7,751 <u>9,231</u>	8,111 <u>9,591</u>	53%
10	8,112 <u>9,592</u>	8,472 <u>9,952</u>	51%
11	8,473 <u>9,953</u>	8,833 <u>10,313</u>	49%
12	8,834 <u>10,314</u>	9,194 <u>10,674</u>	47%
13	9,195 <u>10,675</u>	9,555 <u>11,035</u>	45%
14	9,556 <u>11,036</u>	9,916 <u>11,396</u>	43%
15	9,917 <u>11,397</u>	10,277 <u>11,757</u>	41%
16	10,278 <u>11,758</u>	10,638 <u>12,118</u>	39%
17	10,639 <u>12,119</u>	10,999 <u>12,479</u>	37%
18	11,000 <u>12,480</u>	11,360 <u>12,840</u>	35%
19	11,361 <u>12,841</u>	11,721 <u>13,201</u>	33%
20	11,722 <u>13,202</u>	12,082 <u>13,562</u>	31%
21	12,083 <u>13,563</u>	12,443 <u>13,923</u>	29%
22	12,444 <u>13,924</u>	12,804 <u>14,284</u>	27%
23	12,805 <u>14,285</u>	13,165 <u>14,645</u>	25%
24	13,166 <u>14,646</u>	13,526 <u>15,006</u>	23%
25	13,527 <u>15,007</u>	13,887 <u>15,367</u>	21%
26	13,888 <u>15,368</u>	14,250 <u>15,730</u>	19%
27	over 14,250 <u>15,730</u>		No refund

28 Section 6. That § 10-45A-5 be amended to read as follows:

1 10-45A-5. The amount of any claim made pursuant to this chapter by a claimant from a
2 household consisting solely of one person shall be determined as follows:

- 3 (1) If the claimant's income is ~~four thousand five hundred~~ five thousand four hundred
4 twenty dollars or less, a sum of two hundred fifty-eight dollars;
- 5 (2) If the claimant's income is ~~four thousand five hundred one~~ five thousand four
6 hundred twenty-one dollars and not more than ~~ten thousand seven hundred fifty~~
7 eleven thousand six hundred seventy dollars, a sum of forty-six dollars plus three and
8 four-tenths percent of the difference between ~~ten thousand seven hundred fifty eleven~~
9 thousand six hundred seventy dollars and the income of the claimant; and
- 10 (3) If the claimant's income is more than ~~ten thousand seven hundred fifty eleven~~
11 thousand six hundred seventy dollars, no refund.

12 Section 7. That § 10-45A-6 be amended to read as follows:

13 10-45A-6. The amount of any claim made pursuant to this chapter by a claimant from a
14 household consisting of more than one person shall be determined as follows:

- 15 (1) If household income is ~~seven thousand seven hundred fifty~~ nine thousand two
16 hundred thirty dollars or less, the sum of five hundred eighty-one dollars;
- 17 (2) If household income is ~~seven thousand seven hundred fifty-one~~ nine thousand two
18 hundred thirty-one dollars and not more than ~~fourteen thousand two hundred fifty~~
19 fifteen thousand seven hundred thirty dollars, a sum of seventy-four dollars plus
20 seven and eight-tenths percent of the difference between ~~fourteen thousand two~~
21 hundred fifty fifteen thousand seven hundred thirty dollars and total household
22 income; and
- 23 (3) If household income is more than ~~fourteen thousand two hundred fifty~~ fifteen
24 thousand seven hundred thirty dollars, no refund.

1 Section 8. Whereas, this Act is necessary for the support of the state government and its
2 existing public institutions, an emergency is hereby declared to exist, and this Act shall be in
3 full force and effect from and after its passage and approval.