



2023 South Dakota Legislature

House Bill 1141

SENATE STATE AFFAIRS ENGROSSED

Introduced by: **Representative** Mortenson

1 **An Act to provide property tax relief for owner-occupied single-family dwellings.**

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

3 **Section 1. That chapter 10-13 be amended with a NEW SECTION:**

4 For each owner-occupied single-family dwelling in a county, the county auditor
5 shall annually submit by November 1 to the Department of Revenue the name of each
6 property owner, address, and taxes due for the assessment year. The Department of
7 Revenue may request additional information from the county auditor to verify the correct
8 information from the county.

9 **Section 2. That chapter 10-13 be amended with a NEW SECTION:**

10 Beginning in assessment year 2023, for property taxes payable in 2024 and in each
11 assessment and payable year thereafter, the Department of Revenue upon review and
12 confirmation of the information required to be submitted pursuant to section 1 of this Act
13 shall provide a property tax credit payment of three hundred dollars to the property owner
14 of each owner-occupied single-family dwelling, as defined in § 10-13-39, within each
15 county.

16 A tax credit payment, applicable under this section to an owner-occupied single-
17 family dwelling, may:

- 18 (1) Be provided to or claimed by only one person; and
19 (2) Not exceed the lesser of three hundred dollars or the tax amount due on
20 the property.