



# 2023 South Dakota Legislature

## House Bill 1141

SENATE 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 four hundred and twenty-five dollars to the  
14 property owner of each owner-occupied single-family dwelling, as defined in § 10-13-39,  
15 within each 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 four hundred and twenty-five dollars or the tax  
20 amount due on the property.