

State of South Dakota

EIGHTY-SIXTH SESSION
LEGISLATIVE ASSEMBLY, 2011

735S0676

HOUSE BILL NO. 1190

Introduced by: Representatives Lucas, Iron Cloud III, Killer, Kirkeby, and Kirschman and
Senators Bradford, Buhl, Maher, and Sutton

1 FOR AN ACT ENTITLED, An Act to exempt certain wind farms from taxation if located in
2 an Indian reservation on land held in trust by the United States.

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

4 Section 1. That chapter 10-35 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 Any company owning or holding under lease, or otherwise, real or personal property used,
7 or intended for use, as a wind farm producing power is exempt from the taxes imposed by
8 §§ 10-35-18 and 10-35-19 and ad valorem taxation imposed pursuant to chapter 10-35, if the
9 property is located within the exterior boundaries of an Indian reservation on land held in trust
10 by the United States.

