

AN ACT

ENTITLED, An Act to make an appropriation to fund tax refunds for elderly persons and persons with a disability, to revise the income eligibility requirements for property and sales tax refunds, and to declare an emergency.

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

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

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

Section 3. Any amounts appropriated in this Act not lawfully expended or obligated by June 30, 2020, shall revert in accordance with the procedures prescribed in chapter 4-8.

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

10-18A-5. The amount of refund of real property taxes due or paid for a single-member household made pursuant to this chapter shall be according to the following schedule:

If household income is		The refund of real
more than:	but less than	property taxes due
		or paid shall be
\$ 0	\$6,017	35%
6,018	6,286	34%
6,287	6,556	33%
6,557	6,825	32%
6,826	7,094	31%

7,095	7,364	30%
7,365	7,633	29%
7,634	7,902	28%
7,903	8,171	27%
8,172	8,441	26%
8,442	8,710	25%
8,711	8,979	24%
8,980	9,248	23%
9,249	9,518	22%
9,519	9,787	21%
9,788	10,056	20%
10,057	10,326	19%
10,327	10,595	18%
10,596	10,864	17%
10,865	11,133	16%
11,134	11,403	15%
11,404	11,672	14%
11,673	11,941	13%
11,942	12,210	12%
12,211	12,490	11%
over 12,490		No refund

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

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

		The refund of real
If household income is		property taxes due
more than:	but not more than	or paid shall be
\$ 0	\$10,142	55%

10,143	10518	53%
10,519	10,894	51%
10,895	11,270	49%
11,271	11,645	47%
11,646	12,021	45%
12,022	12,397	43%
12,398	12,773	41%
12,774	13,149	39%
13,150	13,525	37%
13,526	13,901	35%
13,902	14,277	33%
14,278	14,653	31%
14,654	15,028	29%
15,029	15,404	27%
15,405	15,780	25%
15,781	16,156	23%
16,157	16,532	21%
16,533	16,910	19%
over 16,910		No refund

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

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

- (1) If the claimant's income is six thousand seventeen dollars or less, a sum of two hundred fifty-eight dollars;
- (2) If the claimant's income is six thousand eighteen dollars and not more than twelve thousand four hundred ninety dollars, a sum of forty-six dollars plus three and four-tenths percent of the difference between twelve thousand four hundred ninety dollars and the

income of the claimant; and

- (3) If the claimant's income is more than twelve thousand four hundred ninety dollars, no refund.

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

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

- (1) If household income is ten thousand one hundred forty-two dollars or less, the sum of five hundred eighty-one dollars;
- (2) If household income is ten thousand one hundred forty-three dollars and not more than sixteen thousand nine hundred ten dollars, a sum of seventy-four dollars plus seven and eight-tenths percent of the difference between sixteen thousand nine hundred ten dollars and total household income; and
- (3) If household income is more than sixteen thousand nine hundred ten dollars, no refund.

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

An Act to make an appropriation to fund tax refunds for elderly persons and persons with a disability, to revise the income eligibility requirements for property and sales tax refunds, and to declare an emergency.

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I certify that the attached Act
originated in the
HOUSE as Bill No. 1256

\_\_\_\_\_  
Chief Clerk
=====

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

House Bill No. 1256  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

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Received at this Executive Office
this \_\_\_\_ day of \_\_\_\_\_ ,
20\_\_\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor
=====

The attached Act is hereby
approved this \_\_\_\_\_ day of
\_\_\_\_\_, A.D., 20\_\_

\_\_\_\_\_  
Governor

=====
STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed \_\_\_\_\_, 20\_\_\_\_
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State