

# State of South Dakota

EIGHTY-FIFTH SESSION  
LEGISLATIVE ASSEMBLY, 2010

591R0568

## SENATE TAXATION ENGROSSED NO. **SB 172** - 2/10/2010

**This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.**

Introduced by: Senator Peterson and Representative Noem

1 FOR AN ACT ENTITLED, An Act to revise the definition for environmental upgrades used to  
2 provide a property tax exemption for coal-fired power plants.

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

4 Section 1. That § 10-35-1.7 be amended to read as follows:

5 10-35-1.7. Terms as used in §§ 10-35-1.7 to 10-35-1.10, inclusive, mean:

6 (1) "Coal-fired power plant," any person, corporation, limited liability company,  
7 association, company, partnership, political subdivision, municipality, rural electric  
8 cooperative, consumers power district, or any group or combination acting as a unit,  
9 owning or holding under lease, or otherwise, real property used, or intended for use,  
10 for the conversion of coal into electric power;

11 (2) "Environmental upgrade," an investment in an existing coal-fired power plant of  
12 more than ten million dollars in real or personal property that is designed to ~~reduce~~  
13 ~~the plant's emission of an air pollutant to the level imposed as an emission standard~~  
14 ~~at a comparable coal-fired power plant permitted under best available control~~



1 ~~technology requirements within five years preceding the application for exemption~~  
2 facilitate environmental improvements, including any requirements under the Clean  
3 Air Act, the Clean Water Act, or any other federal law or rule, or any state law or rule  
4 implementing a federal law or rule, or any voluntary environmental measures  
5 designed to protect the environment.