

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 tax 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 five hundred thousand dollars (\$500,000), 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 chapter 10-18A and 10-45A. The amount not to exceed twenty thousand dollars may be used for the administrative costs of this Act.

Section 2. The secretary 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, 2013, shall revert in accordance with the procedures prescribed in chapter 4-8.

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

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	\$4,250	35%
4,251	4,510	34%
4,511	4,770	33%
4,771	5,030	32%
5,031	5,290	31%

5,291	5,550	30%
5,551	5,810	29%
5,811	6,070	28%
6,071	6,330	27%
6,331	6,590	26%
6,591	6,850	25%
6,851	7,110	24%
7,111	7,370	23%
7,371	7,630	22%
7,631	7,890	21%
7,891	8,150	20%
8,151	8,410	19%
8,411	8,670	18%
8,671	8,930	17%
8,931	9,190	16%
9,191	9,450	15%
9,451	9,710	14%
9,711	9,970	13%
9,971	10,230	12%
10,231	10,500	11%
over 10,500		No refund

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

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	\$7,250	55%

7,251	7,611	53%
7,612	7,972	51%
7,973	8,333	49%
8,334	8,694	47%
8,695	9,055	45%
9,056	9,416	43%
9,417	9,777	41%
9,778	10,138	39%
10,139	10,499	37%
10,500	10,860	35%
10,861	11,221	33%
11,222	11,582	31%
11,583	11,943	29%
11,944	12,304	27%
12,305	12,665	25%
12,666	13,026	23%
13,027	13,387	21%
13,388	13,750	19%
over 13,750		No refund

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

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

claimant; and

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

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

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 seven thousand two hundred fifty dollars or less, the sum of five hundred eighty-one dollars;
- (2) If household income is seven thousand two hundred fifty-one dollars and not more than thirteen thousand seven hundred fifty dollars, a sum of seventy-four dollars plus seven and eight-tenths percent of the difference between thirteen thousand two hundred fifty dollars and total household income; and
- (3) If household income is more than thirteen thousand seven hundred fifty 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.

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I certify that the attached Act originated in the

SENATE as Bill No. 194

Secretary of the Senate

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President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 194
File No. _____
Chapter No. _____

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Received at this Executive Office this ____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

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The attached Act is hereby approved this _____ day of _____ , A.D., 20__

Governor

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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