

State of South Dakota

EIGHTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2012

636T0416

SENATE BILL NO. 91

Introduced by: Senators Novstrup (Al), Kraus, and Peters and Representative Wick

1 FOR AN ACT ENTITLED, An Act to allow shareholders of subchapter S corporations to
2 represent the corporation in property tax appeals at the Office of Hearing Examiners.

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

4 Section 1. That chapter 10-11 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 Any shareholder of a subchapter S corporation may represent the corporation during a
7 property tax appeal, pursuant to chapter 10-11, to the Officer of Hearing Examiners. No
8 subchapter S corporation may be required to be represented by an attorney during the property
9 tax appeal before the Officer of Hearing Examiners.

