## **State of South Dakota**

## EIGHTY-SEVENTH SESSION LEGISLATIVE ASSEMBLY, 2012

## 636T0416

## SENATE TAXATION ENGROSSED NO. SB 91 - 1/30/2012

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

1 FOR AN ACT ENTITLED, An Act to allow shareholders or officers of South Dakota 2 corporations or subchapter S corporations to represent the corporation in property tax 3 appeals at the Office of Hearing Examiners. 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA: 5 Section 1. That chapter 10-11 be amended by adding thereto a NEW SECTION to read as 6 follows: 7 Any shareholder or officer of a South Dakota corporation or a subchapter S corporation may 8 represent the corporation during a property tax appeal, pursuant to chapter 10-11, to the Officer 9 of Hearing Examiners. No South Dakota corporation or subchapter S corporation may be 10 required to be represented by an attorney during the property tax appeal before the Officer of 11 Hearing Examiners.



Insertions into existing statutes are indicated by <u>underscores</u>. Deletions from existing statutes are indicated by <del>overstrikes</del>.