

State of South Dakota

EIGHTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2012

636T0416

CONFERENCE COMMITTEE ENGROSSED NO. **SB 91** - 3/2/2012

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

1 FOR AN ACT ENTITLED, An Act to allow shareholders of corporations to represent
2 corporations 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 After notice and unanimous vote of the shareholders, a shareholder of a subchapter S
7 corporation that has ten or fewer shareholders, may represent the corporation during a property
8 tax appeal, pursuant to chapter 10-11, to the Office of Hearing Examiners. The designated
9 shareholder does not need to be a licensed attorney. In order to exercise this option, the
10 corporation shall present to the Office of Hearing Examiners, the name and mailing address of
11 each of the shareholders, proof of notice to the shareholders, and a copy of the minutes and
12 motion or resolution reflecting the unanimous vote authorizing the designated shareholder to
13 represent the corporation in the appeal.

