

2021 South Dakota Legislature

Senate Bill 149**AMENDMENT 149B FOR THE SENATE TAXATION BILL**

1 **An Act to revise an appropriation regarding the fire insurance premium tax.**

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

3 **Section 1.** That § 10-44-9.1 be AMENDED.

4 **10-44-9.1. Determining amount of fire insurance premium tax--Distribution.**

5 On July fifteenth of each year, the secretary of the Department of Labor and
6 Regulation shall determine the amount of fire insurance premium tax collected by the
7 state under the provisions of §§ 10-44-2 and 10-44-9 for the previous calendar year.
8 ~~Thirty thousand dollars of that amount~~ Ten percent of the tax collected pursuant to § 10-
9 44-9 is hereby annually appropriated to the Department of Public Safety for distribution
10 to the South Dakota Firefighters Association, Incorporated, for training at state and district
11 fire schools, ~~and assistance for costs related to firefighter level I and II essentials course~~
12 ~~certification training~~. Fifty percent of the amount remaining shall be distributed according
13 to § 10-44-9.4.

14 All amounts determined for distribution are hereby appropriated out of the general
15 fund to the Department of Public Safety. Each fire department receiving funds from the
16 fire insurance premium tax shall continue to receive an amount not less than the amount
17 received on July 1, 1989.