



2021 South Dakota Legislature

House Bill 1013

HOUSE APPROPRIATIONS ENGROSSED

Introduced by: The Committee on Appropriations at the request of the Bureau of Finance and Management

1 **An Act to make an appropriation to fund tax refunds for elderly persons and persons**
 2 **with a disability and to declare an emergency.**

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

4 **Section 1.** There is hereby appropriated from the general fund the sum of \$450,000 to the
 5 Department of Revenue, for purposes of providing refunds for real property tax and sales tax
 6 to elderly and disabled persons pursuant to chapters 10-18A and 10-45A. A portion of the
 7 appropriated sum not to exceed twenty thousand dollars may be used for the administrative
 8 costs of this Act.

9 **Section 2.** The secretary of the Department of Revenue shall approve vouchers and the state
 10 auditor shall draw warrants to pay expenditures authorized by this Act.

11 **Section 3.** Any amounts appropriated in this Act not lawfully expended or obligated by June
 12 30, 2022, shall revert in accordance with the procedures prescribed in chapter 4-8.

13 **Section 4.** That § 10-18A-5 be AMENDED.

14 **10-18A-5. Single-member household refund schedule.**

15 The amount of refund of real property taxes due or paid for a single-member
 16 household made pursuant to this chapter shall be according to the following schedule:

		The refund of real property taxes due or paid shall be
17		
18	If household income is	
19	more than:	but less than
20	\$ 0	\$ 6,510 <u>6,630</u>
21	6,511 <u>6,631</u>	6,770 <u>6,890</u>
22	6,771 <u>6,891</u>	7,030 <u>7,150</u>
23	7,031 <u>7,151</u>	7,290 <u>7,410</u>

1	7,291 <u>7,411</u>	7,550 <u>7,670</u>	31%
2	7,551 <u>7,671</u>	7,810 <u>7,930</u>	30%
3	7,811 <u>7,931</u>	8,070 <u>8,190</u>	29%
4	8,071 <u>8,191</u>	8,330 <u>8,450</u>	28%
5	8,331 <u>8,451</u>	8,590 <u>8,710</u>	27%
6	8,591 <u>8,711</u>	8,850 <u>8,970</u>	26%
7	8,851 <u>8,971</u>	9,110 <u>9,230</u>	25%
8	9,111 <u>9,231</u>	9,370 <u>9,490</u>	24%
9	9,371 <u>9,491</u>	9,630 <u>9,750</u>	23%
10	9,631 <u>9,751</u>	9,890 <u>10,010</u>	22%
11	9,891 <u>10,011</u>	10,150 <u>10,270</u>	21%
12	10,151 <u>10,271</u>	10,410 <u>10,530</u>	20%
13	10,411 <u>10,531</u>	10,670 <u>10,790</u>	19%
14	10,671 <u>10,791</u>	10,930 <u>11,050</u>	18%
15	10,931 <u>11,051</u>	11,190 <u>11,310</u>	17%
16	11,191 <u>11,311</u>	11,450 <u>11,570</u>	16%
17	11,451 <u>11,571</u>	11,710 <u>11,830</u>	15%
18	11,711 <u>11,831</u>	11,970 <u>12,090</u>	14%
19	11,971 <u>12,091</u>	12,230 <u>12,350</u>	13%
20	12,231 <u>12,351</u>	12,490 <u>12,610</u>	12%
21	12,491 <u>12,611</u>	12,760 <u>12,880</u>	11%
22	over 12,760 <u>12,880</u>		No refund

23 **Section 5.** That § 10-18A-6 be AMENDED.

24 **10-18A-6. Multiple-member household refund schedule.**

25 The amount of refund of real property taxes due or paid for a multiple-member
26 household made pursuant to this chapter shall be according to the following schedule:

27		The refund of real
28	If household income is	property taxes due
29	more than:	or paid shall be
	but not more than	

1	\$ 0	\$10,740 <u>10,920</u>	55%
2	10,741 <u>10,921</u>	11,101 <u>11,281</u>	53%
3	11,102 <u>11,282</u>	11,462 <u>11,642</u>	51%
4	11,463 <u>11,643</u>	11,823 <u>12,003</u>	49%
5	11,824 <u>12,004</u>	12,184 <u>12,364</u>	47%
6	12,185 <u>12,365</u>	12,545 <u>12,725</u>	45%
7	12,546 <u>12,726</u>	12,906 <u>13,086</u>	43%
8	12,907 <u>13,087</u>	13,267 <u>13,447</u>	41%
9	13,268 <u>13,448</u>	13,628 <u>13,808</u>	39%
10	13,629 <u>13,809</u>	13,989 <u>14,169</u>	37%
11	13,990 <u>14,170</u>	14,350 <u>14,530</u>	35%
12	14,351 <u>14,531</u>	14,711 <u>14,891</u>	33%
13	14,712 <u>14,892</u>	15,072 <u>15,252</u>	31%
14	15,073 <u>15,253</u>	15,433 <u>15,613</u>	29%
15	15,434 <u>15,614</u>	15,794 <u>15,974</u>	27%
16	15,795 <u>15,975</u>	16,155 <u>16,335</u>	25%
17	16,156 <u>16,336</u>	16,516 <u>16,696</u>	23%
18	16,517 <u>16,697</u>	16,877 <u>17,057</u>	21%
19	16,878 <u>17,058</u>	17,240 <u>17,420</u>	19%
20	over 17,240 <u>17,420</u>		No refund

21 **Section 6.** That § 10-45A-5 be AMENDED.

22 **10-45A-5. Refund amounts for single-member households.**

23 The amount of any claim made pursuant to this chapter by a claimant from a
24 household consisting solely of one person shall be determined as follows:

- 25 (1) If the claimant's income is ~~six thousand five hundred ten~~ six thousand six hundred
26 thirty dollars or less, a sum of two hundred fifty-eight dollars;
- 27 (2) If the claimant's income is ~~six thousand five hundred eleven~~ six thousand six
28 hundred thirty one dollars and not more than ~~twelve thousand seven hundred sixty~~
29 twelve thousand eight hundred eighty dollars, a sum of forty-six dollars plus three
30 and four-tenths percent of the difference between ~~twelve thousand seven hundred~~

- 1 ~~sixty~~ twelve thousand eight hundred eighty dollars and the income of the claimant;
2 and
3 (3) If the claimant's income is more than ~~twelve thousand seven hundred sixty~~ twelve
4 thousand eight hundred eighty dollars, no refund.

5 **Section 7.** That § 10-45A-6 be AMENDED.

6 **10-45A-6. Refund amounts for multiple-member households.**

7 The amount of any claim made pursuant to this chapter by a claimant from a
8 household consisting of more than one person shall be determined as follows:

- 9 (1) If household income is ~~ten thousand seven hundred forty~~ ten thousand nine
10 hundred twenty dollars or less, the sum of five hundred eighty-one dollars;
11 (2) If household income is ~~ten thousand seven hundred forty one~~ ten thousand nine
12 hundred twenty one dollars and not more than ~~seventeen thousand two hundred~~
13 ~~forty~~ seventeen thousand four hundred twenty dollars, a sum of seventy-four
14 dollars plus seven and eight-tenths percent of the difference between ~~seventeen~~
15 ~~thousand two hundred forty~~ seventeen thousand four hundred twenty dollars and
16 total household income; and
17 (3) If household income is more than ~~seventeen thousand two hundred forty~~ seventeen
18 thousand four hundred twenty dollars, no refund.

19 **Section 8.** Whereas, this Act is necessary for the support of the state government and its
20 existing public institutions, an emergency is hereby declared to exist, and this Act shall be in
21 full force and effect from and after its passage and approval.