



2021 South Dakota Legislature

House Bill 1013

ENROLLED

AN ACT

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

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

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

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

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

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

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

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

If household income is		The refund of real property taxes due or paid shall be
more than:	but less than	
\$ 0	\$6,630	35%
6,631	6,890	34%
6,891	7,150	33%
7,151	7,410	32%

7,411	7,670	31%
7,671	7,930	30%
7,931	8,190	29%
8,191	8,450	28%
8,451	8,710	27%
8,711	8,970	26%
8,971	9,230	25%
9,231	9,490	24%
9,491	9,750	23%
9,751	10,010	22%
10,011	10,270	21%
10,271	10,530	20%
10,531	10,790	19%
10,791	11,050	18%
11,051	11,310	17%
11,311	11,570	16%
11,571	11,830	15%
11,831	12,090	14%
12,091	12,350	13%
12,351	12,610	12%
12,611	12,880	11%
over 12,880		No refund

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

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

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

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

\$ 0	\$10,920	55%
10,921	11,281	53%
11,282	11,642	51%
11,643	12,003	49%
12,004	12,364	47%
12,365	12,725	45%
12,726	13,086	43%
13,087	13,447	41%
13,448	13,808	39%
13,809	14,169	37%
14,170	14,530	35%
14,531	14,891	33%
14,892	15,252	31%
15,253	15,613	29%
15,614	15,974	27%
15,975	16,335	25%
16,336	16,696	23%
16,697	17,057	21%
17,058	17,420	19%
over 17,420		No refund

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

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

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

- (1) If the claimant's income is six thousand six hundred thirty dollars or less, a sum of two hundred fifty-eight dollars;
- (2) If the claimant's income is six thousand six hundred thirty one dollars and not more than twelve thousand eight hundred eighty dollars, a sum of forty-six dollars plus three and four-tenths percent of the difference between twelve thousand eight hundred eighty dollars and the income of the claimant; and

- (3) If the claimant's income is more than twelve thousand eight hundred eighty dollars, no refund.

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

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

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

- (1) If household income is ten thousand nine hundred twenty dollars or less, the sum of five hundred eighty-one dollars;
- (2) If household income is ten thousand nine hundred twenty one dollars and not more than seventeen thousand four hundred twenty dollars, a sum of seventy-four dollars plus seven and eight-tenths percent of the difference between seventeen thousand four hundred twenty dollars and total household income; and
- (3) If household income is more than seventeen thousand four hundred twenty dollars, no refund.

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

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

I certify that the attached Act originated in
the:
House as Bill No. 1013

Received at this Executive Office
this ____ day of _____,
2021 at _____ M.

Chief Clerk

By _____
for the Governor

Speaker of the House

The attached Act is hereby
approved this ____ day of
_____, A.D., 2021

Attest:

Chief Clerk

Governor

STATE OF SOUTH DAKOTA,

ss.

Office of the Secretary of State

President of the Senate

Attest:

Filed _____, 2021
at _____ o'clock __ M.

Secretary of the Senate

Secretary of State

House Bill No. 1013
File No. _____
Chapter No. _____

By _____
Asst. Secretary of State