

# State of South Dakota

EIGHTY-SEVENTH SESSION  
LEGISLATIVE ASSEMBLY, 2012

732T0693

## HOUSE BILL NO. 1207

Introduced by: Representatives Lucas and Killer and Senator Bradford

1 FOR AN ACT ENTITLED, An Act to exempt wind farms and other energy facilities from  
2 taxation if located on an Indian reservation on land held in trust by the United States.

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

4 Section 1. That chapter 10-35 be amended by adding thereto a NEW SECTION to read as  
5 follows:

6 Any company owning or holding under lease, or otherwise, real or personal property used,  
7 or intended for use, as a wind farm producing electric power, or any facility intended to produce,  
8 furnish, or distribute electricity, heat, power, water, or natural or artificial gas, is exempt from  
9 any tax imposed by chapter10-35, if the property is located within the exterior boundaries of an  
10 Indian reservation on land held in trust by the United States.

