

State of South Dakota

EIGHTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2013

823U0688

SENATE BILL NO. 199

Introduced by: Senators Kirkeby, Begalka, Bradford, Buhl, Frerichs, Jensen, Jones, Lederman, Lucas, Monroe, Otten (Ernie), Rampelberg, Rhoden, Soholt, Sutton, Van Gerpen, and Welke and Representatives Kirschman, Bartling, Cammack, Campbell, Ecklund, Feickert, Feinstein, Gibson, Greenfield, Hansen, Hawks, Hawley, Heinert, Hickey, Hunhoff (Bernie), Killer, Kopp, Nelson, Otten (Herman), Parsley, Peterson, Ring, Russell, Schrempp, Tyler, and Verchio

1 FOR AN ACT ENTITLED, An Act to exempt all property used for educational purposes from
2 taxation.

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

4 Section 1. That § 10-4-13 be amended to read as follows:

5 10-4-13. All property ~~owned by any educational institution or any portion thereof~~ in this
6 state used as a school or for educational purposes which is accredited or approved as a school
7 or educational program by the accreditation division within the Department of Education, by
8 the board of regents or by a nationally recognized accreditation service or by the Bureau of
9 Apprenticeship and Training with the United States Department of Labor is exempt from
10 taxation. However, if any such property consists of agricultural land or improved or unimproved
11 municipal property not occupied or directly used in carrying out the primary object of the
12 educational institution owning the same, it shall be taxed the same as other property of the same



1 class is taxed. However, if any such educational institution is operated for profit, this exemption
2 applies only to that portion of property which is used exclusively for student housing, student
3 and administrative parking and instructional or administrative purposes.