

AN ACT

ENTITLED, An Act to make an appropriation to fund tax refunds for elderly persons and persons with a disability, to revise the income eligibility requirements for property and sales tax refunds, 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 four hundred fifty thousand dollars (\$450,000), or so much thereof as may be necessary, to the Department of Revenue to provide refunds for real property tax and sales tax to elderly and disabled persons pursuant to chapter 10-18A and 10-45A. An amount 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, 2019, shall revert in accordance with the procedures prescribed in chapter 4-8.

Section 4. That § 10-18A-5 be amended to read:

10-18A-5. 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	\$5,810	35%
5,811	6,070	34%
6,071	6,330	33%
6,331	6,590	32%
6,591	6,850	31%

6,851	7,110	30%
7,111	7,370	29%
7,371	7,630	28%
7,631	7,890	27%
7,891	8,150	26%
8,151	8,410	25%
8,411	8,670	24%
8,671	8,930	23%
8,931	9,190	22%
9,191	9,450	21%
9,451	9,710	20%
9,711	9,970	19%
9,971	10,230	18%
10,231	10,490	17%
10,491	10,750	16%
10,751	11,010	15%
11,011	11,270	14%
11,271	11,530	13%
11,531	11,790	12%
11,791	12,060	11%
over 12,060		No refund

Section 5. That § 10-18A-6 be amended to read:

10-18A-6. 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:

If household income is		The refund of real
more than:	but not more than	property taxes due
\$ 0	\$ 9,740	or paid shall be
		55%

9,741	10,101	53%
10,102	10,462	51%
10,463	10,823	49%
10,824	11,184	47%
11,185	11,545	45%
11,546	11,906	43%
11,907	12,267	41%
12,268	12,628	39%
12,629	12,989	37%
12,990	13,350	35%
13,351	13,711	33%
13,712	14,072	31%
14,073	14,433	29%
14,434	14,794	27%
14,795	15,155	25%
15,156	15,516	23%
15,517	15,877	21%
15,878	16,240	19%
over 16,240		No refund

Section 6. That § 10-45A-5 be amended to read:

10-45A-5. 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 five thousand eight hundred ten dollars or less, a sum of two hundred fifty-eight dollars;
- (2) If the claimant's income is five thousand eight hundred ten dollars and not more than twelve thousand sixty dollars, a sum of forty-six dollars plus three and four-tenths percent of the difference between twelve thousand sixty dollars and the income of the claimant;

and

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

Section 7. That § 10-45A-6 be amended to read:

10-45A-6. 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 nine thousand seven hundred forty dollars or less, the sum of five hundred eighty-one dollars;
- (2) If household income is nine thousand seven hundred forty dollars and not more than sixteen thousand two hundred forty dollars, a sum of seventy-four dollars plus seven and eight-tenths percent of the difference between sixteen thousand two hundred forty dollars and total household income; and
- (3) If household income is more than sixteen thousand two hundred forty 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.

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I certify that the attached Act
originated in the
SENATE as Bill No. 56

\_\_\_\_\_  
Secretary of the Senate
=====

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

Senate Bill No. 56  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

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Received at this Executive Office
this \_\_\_\_ day of \_\_\_\_\_ ,
20\_\_\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor
=====

The attached Act is hereby
approved this \_\_\_\_\_ day of
\_\_\_\_\_, A.D., 20\_\_

\_\_\_\_\_  
Governor

=====
STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed \_\_\_\_\_, 20\_\_\_\_
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State