

State of South Dakota

EIGHTY-SIXTH SESSION
LEGISLATIVE ASSEMBLY, 2011

552S0543

SENATE BILL NO. 74

Introduced by: Senators Maher, Fryslic, Nelson (Tom), Nygaard, and Tieszen and
Representatives Hoffman, Jones, Kirkeby, Nelson (Stace), Turbiville, and
Verchio

1 FOR AN ACT ENTITLED, An Act to classify certain farm winery land as agricultural.

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

3 Section 1. That § 10-6-31.3 be amended to read as follows:

4 10-6-31.3. For tax purposes, land is agricultural land if it meets two of the following three
5 criteria:

6 (1) At least thirty-three and one-third percent of the total family gross income of the
7 owner is derived from the pursuit of agriculture as defined in subdivision (2) of this
8 section or it is a state-owned public shooting area or a state-owned game production
9 area as identified in § 41-4-8 and it is owned and managed by the Department of
10 Game, Fish and Parks;

11 (2) Its principal use is devoted to the raising and harvesting of crops or timber or fruit
12 trees; the rearing, feeding, and management of farm livestock, poultry, fish, or
13 nursery stock; the production of bees and apiary products; ~~or~~ or horticulture; or the
14 production of wine by a farm winery as defined in § 35-12-1, all for intended profit



1 pursuant to subdivision (1) of this section. Agricultural real estate also includes
2 woodland, wasteland, and pasture land, but only if the land is held and operated in
3 conjunction with agricultural real estate as defined and it is under the same
4 ownership;

5 (3) It consists of not less than twenty acres of unplatted land or is a part of a contiguous
6 ownership of not less than eighty acres of unplatted land. The same acreage
7 specifications apply to platted land, excluding land platted as a subdivision, which
8 is in an unincorporated area. However, the board of county commissioners may
9 increase the minimum acre requirement up to one hundred sixty acres.