

State of South Dakota

EIGHTIETH SESSION
LEGISLATIVE ASSEMBLY, 2005

751L0503

SENATE BILL NO. 115

Introduced by: Senators Knudson and Dempster and Representatives Cutler and McCoy

1 FOR AN ACT ENTITLED, An Act to revise the eligibility criteria for the sales tax on food
2 refund program.

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

4 Section 1. That § 28-1-71 be amended to read as follows:

5 28-1-71. To be eligible for the sales tax on food refund program, a person shall:

6 (1) Be a South Dakota resident;

7 (2) Be the head of the household and certify the number of persons in the household;

8 (3) Have countable income at or below one hundred ~~forty~~ seventy-five percent of the
9 federal poverty level, as updated annually by the United States Department of Health
10 and Human Services and published in the Federal Register.

