

## 2020 South Dakota Legislature

# House Bill Draft 248

*Requested by: **Representative Chaffee***

1 **An Act to authorize the secretary of revenue to contract with certain entities for**  
 2 **purposes of maintaining a database to determine agricultural income value**  
 3 **and to specify the mandatory and permissive data of the database.**

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

5 **Section 1.** That § 10-6-33.29 be AMENDED:

6 **10-6-33.29. Agricultural income value--Determination--Database of**  
 7 **cropland data.**

8 TheIn order to determine the agricultural income value of agricultural land by  
 9 county, the secretary of revenue, with the consent of the Agricultural Land Assessment  
 10 Implementation and Oversight Advisory Task Force, shall enter into contractsannually  
 11 contract with South Dakota State University and, if necessary, the South Dakota  
 12 Agricultural Statistics Serviceone or more qualified entities for the purpose of  
 13 creatingmaintaining a database to determine the agricultural income value of agricultural  
 14 land by county, consisting of eight consecutive years of cropland data and noncropland  
 15 data. The data for the year representing the highest agricultural income value among the  
 16 eight years and the year representing the lowest agricultural income among the eight  
 17 years shall be disregarded for valuation purposes. For each assessment year, the first year  
 18 of the eight-year data period shall be the year that is nine years less than the assessment  
 19 year.

20 The cropland data ~~may~~must include: acres planted, acres harvested, yield per acre,  
 21 and statewide crop prices. The noncropland data ~~may~~must include: cash rents, rangeland  
 22 acres, pastureland acres, and statewide cow and calf prices. The following noncropland  
 23 data may also be included: rangeland AUM'sanimal unit months per acre, pastureland  
 24 AUM'sanimal unit months per acre, and grazing season data, ~~and statewide cow and calf~~  
 25 ~~prices.~~

26 ~~The Agricultural Land Assessment Implementation and Oversight Advisory Task~~  
 27 ~~Force may recommend other cropland and noncropland data to the Legislature for~~  
 28 ~~subsequent use in the database. The secretary shall have such data collected for 2001,~~  
 29 ~~which will serve as the first year of the database, and each year thereafter. The database~~

1 ~~shall consist of the most recent eight years of data that have been collected and the two~~  
2 ~~years, one year representing the highest agricultural income value and one year~~  
3 ~~representing the lowest agricultural income value, shall be discarded from the database.~~  
4 ~~The database for the 2010 assessment for taxes payable in 2011 shall consist of data from~~  
5 ~~2001 to 2008, inclusive, and the database for each assessment year thereafter shall be~~  
6 ~~adjusted accordingly. South Dakota State University~~Qualified entities contracting with the  
7 secretary of revenue under this section shall provide the data for each county to the  
8 secretary of revenue by June first of each year.

9 For purposes of this section, a qualified entity is a federal or state agency,  
10 instrumentality, institution of higher learning, and other federal or state authority with  
11 expertise in researching or evaluating land production capacity.

