

State of South Dakota

EIGHTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2012

400T0501

SENATE BILL NO. 194

Introduced by: The Committee on Appropriations at the request of the Office of the Governor

1 FOR AN ACT ENTITLED, An Act to make an appropriation to fund tax refunds for elderly
2 persons and persons with a disability, to revise the income eligibility requirements for
3 property tax and sales tax refunds, and to declare an emergency.

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

5 Section 1. There is hereby appropriated from the general fund the sum of five hundred
6 thousand dollars (\$500,000), or so much thereof as may be necessary, to the Department of
7 Revenue to provide refunds for real property tax and sales tax to elderly and disabled persons
8 pursuant to chapter 10-18A and 10-45A. The amount not to exceed twenty thousand dollars may
9 be used for the administrative costs of this Act.

10 Section 2. The secretary of revenue shall approve vouchers and the state auditor shall draw
11 warrants to pay expenditures authorized by this Act.

12 Section 3. Any amounts appropriated in this Act not lawfully expended or obligated by June
13 30, 2013, shall revert in accordance with the procedures prescribed in chapter 4-8.

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

15 10-18A-5. The amount of refund of real property taxes due or paid for a single-member



| | | | |
|----|--------------------------------|---------------------------------|--------------------|
| 2 | | | The refund of real |
| 3 | If household income is | | property taxes due |
| 4 | more than: | but less than | or paid shall be |
| 5 | \$ 0 | \$4,000 <u>4,250</u> | 35% |
| 6 | 4,001 <u>4,251</u> | 4,260 <u>4,510</u> | 34% |
| 7 | 4,261 <u>4,511</u> | 4,520 <u>4,770</u> | 33% |
| 8 | 4,521 <u>4,771</u> | 4,780 <u>5,030</u> | 32% |
| 9 | 4,781 <u>5,031</u> | 5,040 <u>5,290</u> | 31% |
| 10 | 5,041 <u>5,291</u> | 5,300 <u>5,550</u> | 30% |
| 11 | 5,301 <u>5,551</u> | 5,560 <u>5,810</u> | 29% |
| 12 | 5,561 <u>5,811</u> | 5,820 <u>6,070</u> | 28% |
| 13 | 5,821 <u>6,071</u> | 6,080 <u>6,330</u> | 27% |
| 14 | 6,081 <u>6,331</u> | 6,340 <u>6,590</u> | 26% |
| 15 | 6,341 <u>6,591</u> | 6,600 <u>6,850</u> | 25% |
| 16 | 6,601 <u>6,851</u> | 6,860 <u>7,110</u> | 24% |
| 17 | 6,861 <u>7,111</u> | 7,120 <u>7,370</u> | 23% |
| 18 | 7,121 <u>7,371</u> | 7,380 <u>7,630</u> | 22% |
| 19 | 7,381 <u>7,631</u> | 7,640 <u>7,890</u> | 21% |
| 20 | 7,641 <u>7,891</u> | 7,900 <u>8,150</u> | 20% |
| 21 | 7,901 <u>8,151</u> | 8,160 <u>8,410</u> | 19% |
| 22 | 8,161 <u>8,411</u> | 8,420 <u>8,670</u> | 18% |
| 23 | 8,421 <u>8,671</u> | 8,680 <u>8,930</u> | 17% |
| 24 | 8,681 <u>8,931</u> | 8,940 <u>9,190</u> | 16% |
| 25 | 8,941 <u>9,191</u> | 9,200 <u>9,450</u> | 15% |
| 26 | 9,201 <u>9,451</u> | 9,460 <u>9,710</u> | 14% |
| 27 | 9,461 <u>9,711</u> | 9,720 <u>9,970</u> | 13% |
| 28 | 9,721 <u>9,971</u> | 9,980 <u>10,230</u> | 12% |
| 29 | 9,981 <u>10,231</u> | 10,250 <u>10,500</u> | 11% |

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:

| | | | |
|----|---------------------------------|---------------------------------|--------------------|
| 5 | | | The refund of real |
| 6 | If household income is | | property taxes due |
| 7 | more than: | but not more than | or paid shall be |
| 8 | \$ 0 | \$6,750 <u>7,250</u> | 55% |
| 9 | 6,751 <u>7,251</u> | 7,111 <u>7,611</u> | 53% |
| 10 | 7,112 <u>7,612</u> | 7,472 <u>7,972</u> | 51% |
| 11 | 7,473 <u>7,973</u> | 7,833 <u>8,333</u> | 49% |
| 12 | 7,834 <u>8,334</u> | 8,194 <u>8,694</u> | 47% |
| 13 | 8,195 <u>8,695</u> | 8,555 <u>9,055</u> | 45% |
| 14 | 8,556 <u>9,056</u> | 8,916 <u>9,416</u> | 43% |
| 15 | 8,917 <u>9,417</u> | 9,277 <u>9,777</u> | 41% |
| 16 | 9,278 <u>9,778</u> | 9,638 <u>10,138</u> | 39% |
| 17 | 9,639 <u>10,139</u> | 9,999 <u>10,499</u> | 37% |
| 18 | 10,000 <u>10,500</u> | 10,360 <u>10,860</u> | 35% |
| 19 | 10,361 <u>10,861</u> | 10,721 <u>11,221</u> | 33% |
| 20 | 10,722 <u>11,222</u> | 11,082 <u>11,582</u> | 31% |
| 21 | 11,083 <u>11,583</u> | 11,443 <u>11,943</u> | 29% |
| 22 | 11,444 <u>11,944</u> | 11,804 <u>12,304</u> | 27% |
| 23 | 11,805 <u>12,305</u> | 12,165 <u>12,665</u> | 25% |
| 24 | 12,166 <u>12,666</u> | 12,526 <u>13,026</u> | 23% |
| 25 | 12,527 <u>13,027</u> | 12,887 <u>13,387</u> | 21% |
| 26 | 12,888 <u>13,388</u> | 13,250 <u>13,750</u> | 19% |
| 27 | over 13,250 13,750 | | No refund |

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

1 10-45A-5. The amount of any claim made pursuant to this chapter by a claimant from a
2 household consisting solely of one ~~individual~~ person shall be determined as follows:

- 3 (1) If the claimant's income is four thousand two hundred fifty dollars or less, a sum of
4 two hundred fifty-eight dollars;
- 5 (2) If the claimant's income is ~~four thousand one~~ four thousand two hundred fifty-one
6 dollars and not more than ten thousand ~~two hundred fifty~~ five hundred dollars, a sum
7 of forty-six dollars plus three and four-tenths percent of the difference between ten
8 thousand ~~two hundred fifty~~ five hundred dollars and the income of the claimant; and
- 9 (3) If the claimant's income is more than ten thousand ~~two hundred fifty~~ five hundred
10 dollars, no refund.

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

12 10-45A-6. The amount of any claim made pursuant to this chapter by a claimant from a
13 household consisting of more than one ~~individual~~ person shall be determined as follows:

- 14 (1) If household income is ~~six~~ seven thousand ~~seven~~ two hundred fifty dollars or less, the
15 sum of five hundred eighty-one dollars;
- 16 (2) If household income is ~~six~~ seven thousand ~~seven~~ two hundred fifty-one dollars and
17 not more than thirteen thousand ~~two~~ seven hundred fifty dollars, a sum of seventy-
18 four dollars plus seven and eight-tenths percent of the difference between thirteen
19 thousand two hundred fifty dollars and total household income; and
- 20 (3) If household income is more than thirteen thousand ~~two~~ seven hundred fifty dollars,
21 no refund.

22 Section 8. Whereas, this Act is necessary for the support of the state government and its
23 existing public institutions, an emergency is hereby declared to exist, and this Act shall be in
24 full force and effect from and after its passage and approval.