

Committee: House Taxation

Tuesday, February 02, 2021 7:45 AM

Roll Call

Present: Rep. Chaffee, Rep. Derby, Rep. Drury, Rep. Jamison, Rep. Koth, Rep. Olson, Rep. Ernie Otten, Rep. Randolph, Rep. Thomason, Rep. Tidemann, Rep. Pischke, and Rep. Dennert
Excused: Rep. Pourier

OTHERS PRESENT: See Original Minutes

The meeting was called to order by Representative Dennert

MOTION: TO APPROVE THE MINUTES OF THURSDAY, JANUARY 28TH

Moved by: Pischke
Second by: Olson
Action: Prevailed by voice vote

HB 1099 : revise the property tax exemption amount for certain agricultural property.

Presented by: Representative Kirk Chaffee

MOTION: AMEND HB 1099

1099A

On page 1, line 10, of the Introduced bill, delete "One hundred " and insert "Fifty "
On page 1, line 21, of the Introduced bill, delete "one-hundred-" and insert "fifty "
On page 1, line 24, of the Introduced bill, after "dwelling." delete "Beginning on January 1, 2023, and again on January first of each year thereafter, the exemption value shall be adjusted by the percentage change in the cost of living. The change in the cost of living shall be measured by the percentage change as of August of the immediately preceding year over the level as measured as of August of the previous year of the Consumer Price Index (all urban consumers, U. S. city average for all items) as published by the U. S. Department of Labor, with the amount of the change, if any, rounded to the nearest dollar. The secretary of the Department of Revenue shall publish the adjusted exemption value for the forthcoming year on the department's internet website by October fifteenth of each year, and the adjusted exemption value becomes effective on January first of the following year."

Moved by: Olson
Second by: Pischke
Action: Prevailed by voice vote

MOTION: TO TABLE HB 1099

Moved by: Tidemann
Second by: Koth
Action: Prevailed by Majority Members Elect (12-0-1-0)

Voting Yes: Chaffee, Derby, Drury, Jamison, Koth, Olson, Ernie Otten, Randolph, Thomason, Tidemann, Pischke, and Dennert

Excused: Pourier

HB 1085 : redefine the criteria for classifying land as agricultural for tax purposes.

Presented by: Representative Kirk Chaffee

Proponents: Lesley Coyle, Director of Property Tax, Department of Revenue
Eric Erickson, South Dakota Association of County Commissioners, Pierre

Opponents: Jeremy Smith, self, Cycle Farms, LLC, Spearfish, South Dakota
Rebecca Terk, Dakota Rural Action, Rapid City, South Dakota
Tawnia Merkle, self, Spearfish, South Dakota

MOTION: AMEND HB 1085

1085B

On page 1, line 6, of the Introduced bill, after "trees, " delete "tree farms, "
On page 2, line 27, of the Introduced bill, delete "or " and insert "and "
On page 2, line 30, of the Introduced bill, after "ownership;" delete "
(4) The land was purchased or offered for sale in the assessment year for an amount that is more than four times the county annual average agricultural income value;
(5) The land is a platted lot that has not been designated as agricultural by county ordinance;"
On page 3, line 1, of the Introduced bill, delete "(6)" and insert "(4)"

Moved by: Koth
Second by: Tidemann
Action: Prevailed by voice vote

MOTION: AMEND HB 1085

1085D

On the previously adopted amendment (1085B), On page 1, line 12, remove the overstrikes from "shall "

On the previously adopted amendment (1085B), On page 1, line 12, after "shall " delete "must "
Moved by: Tidemann
Second by: Jamison
Action: Prevailed by voice vote

MOTION: DO PASS HB 1085 AS AMENDED

Moved by: Tidemann
Second by: Koth
Action: Prevailed by Majority Members Elect (10-2-1-0)

Voting Yes: Chaffee, Derby, Drury, Jamison, Koth, Randolph, Thomason, Tidemann, Pischke, and Dennert

Voting No: Olson and Ernie Otten

Excused: Pourier

SB 39 : repeal the registration requirements for certain amusement devices.

Presented by: Jason Evans, Deputy Director of Property Tax, Pierre, South Dakota
Yvonne Taylor, South Dakota Municipal League, Fort Pierre, South Dakota
Robert C. Riter, Music and Vending Association of South Dakota, Pierre
Matt Krogman, South Dakota Liquor & Beverage Dealers, Brookings, South Dakota

MOTION: DO PASS SB 39

Moved by: Olson
Second by: Randolph
Action: Prevailed by Majority Members Elect (12-0-1-0)

Voting Yes: Chaffee, Derby, Drury, Jamison, Koth, Olson, Ernie Otten, Randolph, Thomason, Tidemann, Pischke, and Dennert

Excused: Pourier

HAVING PASSED UNANIMOUSLY, THE CHAIR CERTIFIED SB 39 AS UNCONTESTED AND AS SUCH BE PLACED ON THE CONSENT CALENDAR.

SB 41 : revise certain requirements for contesting certificates of assessment.

Presented by: Michael Houdyshell, Director for Property & Special Taxes, Pierre, South Dakota

MOTION: DO PASS SB 41

Moved by: Chaffee
Second by: Drury
Action: Prevailed by Majority Members Elect (12-0-1-0)

Voting Yes: Chaffee, Derby, Drury, Jamison, Koth, Olson, Ernie Otten, Randolph, Thomason, Tidemann, Pischke, and Dennert

Excused: Pourier

HAVING PASSED UNANIMOUSLY, THE CHAIR CERTIFIED SB 41 AS UNCONTESTED AND AS SUCH BE PLACED ON THE CONSENT CALENDAR.

MOTION: ADJOURN

Moved by: Chaffee
Second by: Randolph
Action: Prevailed by voice vote

Nancy Bugay, Committee Secretary

/s/ DREW DENNERT
Drew Dennert, Chair