



2022 South Dakota Legislature

House Bill 1011

Introduced by: The Committee on Taxation at the request of the Department of Revenue

1 **An Act to revise the application process for the reduction of tax on dwellings owned**
2 **by paraplegics.**

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

4 **Section 1. That chapter 10-4 be amended with a NEW SECTION:**

5 The application for the reduction of tax on a dwelling owned and occupied by a
6 paraplegic or an individual with the loss or loss of use of both lower extremities, as
7 provided in §§ 10-4-24.11 to 10-4-24.13, inclusive, must be annually submitted on or
8 before April first on forms prescribed by the secretary of revenue. The form must be made
9 available to the county treasurer who shall, upon request of an applicant, assist the
10 applicant in completing the form. The property owner shall sign the application under
11 penalty of perjury. The application must include the documentary evidence the county
12 treasurer deems necessary to assure validity of the claim.