



2022 South Dakota Legislature

House Bill 1014

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

1 **An Act to make an appropriation to fund tax refunds for elderly persons and persons**
2 **with a disability and to declare an emergency.**

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

4 **Section 1.** There is hereby appropriated from the general fund the sum of \$450,000 to the
5 Department of Revenue, for purposes of providing refunds for real property tax and sales tax
6 to elderly and disabled persons pursuant to chapters 10-18A and 10-45A. A portion of the
7 appropriated sum not to exceed twenty thousand dollars may be used for the administrative
8 costs of this Act.

9 **Section 2.** The secretary of the Department of Revenue shall approve vouchers and the state
10 auditor shall draw warrants to pay expenditures authorized by this Act.

11 **Section 3.** Any amounts appropriated in this Act not lawfully expended or obligated by June
12 30, 2023, shall revert in accordance with the procedures prescribed in chapter 4-8.

13 **Section 4. That § 43-31-37 be AMENDED:**

14 **43-31-37.** No person is eligible for a refund of property taxes pursuant to chapter
15 10-18A ~~or for a retail sales and service tax refund pursuant to chapter 10-45A~~ if such
16 person receives property tax relief pursuant to §§ 43-31-31 to 43-31-41, inclusive.

17 **Section 5.** Whereas, this Act is necessary for the support of the state government and its
18 existing public institutions, an emergency is hereby declared to exist, and this Act shall be in
19 full force and effect from and after its passage and approval.