



2022 South Dakota Legislature  
**House Bill 1011**  
**ENROLLED**

AN ACT

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

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

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

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

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

\_\_\_\_\_  
I certify that the attached Act originated in  
the:  
House as Bill No. 1011

\_\_\_\_\_  
Received at this Executive Office  
this \_\_\_\_ day of \_\_\_\_\_,  
2022 at \_\_\_\_\_ M.

\_\_\_\_\_  
Chief Clerk

By \_\_\_\_\_  
for the Governor

\_\_\_\_\_  
Speaker of the House

The attached Act is hereby  
approved this \_\_\_\_\_ day of  
\_\_\_\_\_, A.D., 2022

Attest:

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
Governor

**STATE OF SOUTH DAKOTA,**

ss.

Office of the Secretary of State

\_\_\_\_\_  
President of the Senate

Attest:

Filed \_\_\_\_\_, 2022  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Secretary of State

House Bill No. 1011  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

By \_\_\_\_\_  
Asst. Secretary of State