

2022 South Dakota Legislature

Senate Bill 206**AMENDMENT 206A FOR THE INTRODUCED BILL**

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

1 **An Act to ~~provide for the assessment of certain agricultural land as noncropland~~**
2 **make an appropriation to the Department of Revenue to mitigate county tax**
3 **losses due to reclassification of certain croplands.**

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 \$25,000,000 to
6 the Department of Revenue, for purposes of providing funds to counties for any increased tax
7 burden that occurs solely due to implementation of the enrolled version of House Bill 1039 as
8 enacted by the Ninety-Seventh Legislature of the State of South Dakota. No more than
9 \$8,316,666.66 may be distributed in any single calendar year. A portion of the appropriated
10 sum not to exceed \$50,000 may be used for the administrative costs of this Act.

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

13 **Section 3.** Any amounts appropriated in this Act not lawfully expended or obligated by June
14 30, 2027, shall revert in accordance with the procedures prescribed in chapter 4-8.