

On page 1, line 1, of the Introduced bill, delete "provide for the assessment of certain agricultural land as noncropland" and insert " make an appropriation to the Department of Revenue to mitigate county tax losses due to reclassification of certain croplands"

On the Introduced bill, delete everything after the enacting clause and insert:

"

Section 1. There is hereby appropriated from the general fund the sum of \$25,000,000 to the Department of Revenue, for purposes of providing funds to counties for any increased tax burden that occurs solely due to implementation of the enrolled version of House Bill 1039 as enacted by the Ninety-Seventh Legislature of the State of South Dakota. No more than \$8,316,666.66 may be distributed in any single calendar year. A portion of the appropriated sum not to exceed \$50,000 may be used for the administrative costs of this Act.

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

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