On page 1, line 1, of the Introduced bill, after "to " insert "make an appropriation of moneys received from the Coronavirus State Fiscal Recovery Fund to provide cash assistance to South Dakota citizens."

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

"

Section 1. There is hereby appropriated \$156,173,000 in federal fund expenditure authority for Coronavirus State Fiscal Recovery Fund moneys authorized by Public Law 117-2, American Rescue Plan Act of 2021, for the purposes of planning, logistics, administration, payment, and distribution of direct cash assistance to certain South Dakota citizens, whose primary residence is South Dakota, in accordance with section 2 of this Act, by the Department of Revenue.

Section 2. The payment referenced in section 1 of this Act must be distributed to all South Dakota citizens, whose primary residence is South Dakota, filing a separate 2021 federal income tax return with an adjusted gross income of less than or equal to \$75,000 or a joint 2021 federal income tax return with an adjusted gross income of less than or equal to \$150,000, in the amount of \$200 per filer and dependent.

Section 3. The payments under this Act must be distributed by January 1, 2025.

Section 4. The Department of Revenue must develop an application and review process for the distribution of payments in accordance with sections 1 and 2 of this Act.

<u>Section 5. The Department of Revenue must maximize the amount of payments provided, while preventing inaccuracies and abuse, and must distribute the payments in accordance with sections 1 and 2 of this Act.</u>

Section 6. 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 7. Any amounts appropriated in this Act not lawfully expended or obligated by December 31, 2025, shall revert in accordance with the procedures prescribed in chapter 4-8."