



# 2022 South Dakota Legislature

## House Bill 1014

SENATE APPROPRIATIONS ENGROSSED

*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. That § 10-18A-5 be AMENDED:**

18 **10-18A-5.** The amount of refund of real property taxes due or paid for a single-  
 19 member household made pursuant to this chapter shall be according to the following  
 20 schedule:

21	The refund of real
22	property taxes due

1	more than:	but <u>not more less</u>	or paid shall be
2		than	
3	\$ 0	<u>\$7,028</u> <del>\$6,630</del>	35%
4	<u>7,029</u> <del>6,631</del>	<u>7,303</u> <del>6,890</del>	34%
5	<u>7,304</u> <del>6,891</del>	<u>7,579</u> <del>7,150</del>	33%
6	<u>7,580</u> <del>7,151</del>	<u>7,855</u> <del>7,410</del>	32%
7	<u>7,856</u> <del>7,411</del>	<u>8,130</u> <del>7,670</del>	31%
8	<u>8,131</u> <del>7,671</del>	<u>8,406</u> <del>7,930</del>	30%
9	<u>8,407</u> <del>7,931</del>	<u>8,681</u> <del>8,190</del>	29%
10	<u>8,682</u> <del>8,191</del>	<u>8,957</u> <del>8,450</del>	28%
11	<u>8,958</u> <del>8,451</del>	<u>9,233</u> <del>8,710</del>	27%
12	<u>9,234</u> <del>8,711</del>	<u>9,508</u> <del>8,970</del>	26%
13	<u>9,509</u> <del>8,971</del>	<u>9,784</u> <del>9,230</del>	25%
14	<u>9,785</u> <del>9,231</del>	<u>10,059</u> <del>9,490</del>	24%
15	<u>10,060</u> <del>9,491</del>	<u>10,335</u> <del>9,750</del>	23%
16	<u>10,336</u> <del>9,751</del>	<u>10,611</u> <del>10,010</del>	22%
17	<u>10,612</u> <del>10,011</del>	<u>10,886</u> <del>10,270</del>	21%
18	<u>10,887</u> <del>10,271</del>	<u>11,162</u> <del>10,530</del>	20%
19	<u>11,163</u> <del>10,531</del>	<u>11,437</u> <del>10,790</del>	19%
20	<u>11,438</u> <del>10,791</del>	<u>11,713</u> <del>11,050</del>	18%
21	<u>11,714</u> <del>11,051</del>	<u>11,989</u> <del>11,310</del>	17%
22	<u>11,990</u> <del>11,311</del>	<u>12,264</u> <del>11,570</del>	16%
23	<u>12,265</u> <del>11,571</del>	<u>12,540</u> <del>11,830</del>	15%
24	<u>12,541</u> <del>11,831</del>	<u>12,815</u> <del>12,090</del>	14%
25	<u>12,816</u> <del>12,091</del>	<u>13,091</u> <del>12,350</del>	13%
26	<u>13,092</u> <del>12,351</del>	<u>13,367</u> <del>12,610</del>	12%
27	<u>13,368</u> <del>12,611</del>	<u>13,653</u> <del>12,880</del>	11%
28	over <u>13,653</u> <del>12,880</del>		No refund

29 **Section 6. That § 10-18A-6 be AMENDED:**

1           **10-18A-6.** The amount of refund of real property taxes due or paid for a multiple-  
 2 member household made pursuant to this chapter shall be according to the following  
 3 schedule:

4	The refund of real		
5	If household income is	but not more than	property taxes due
6	more than:		or paid shall be
7	\$ 0	<u>\$11,575</u> <del>\$10,920</del>	55%
8	<u>11,576</u> <del>10,921</del>	<u>11,958</u> <del>11,281</del>	53%
9	<u>11,959</u> <del>11,282</del>	<u>12,341</u> <del>11,642</del>	51%
10	<u>12,342</u> <del>11,643</del>	<u>12,723</u> <del>12,003</del>	49%
11	<u>12,724</u> <del>12,004</del>	<u>13,106</u> <del>12,364</del>	47%
12	<u>13,107</u> <del>12,365</del>	<u>13,489</u> <del>12,725</del>	45%
13	<u>13,490</u> <del>12,726</del>	<u>13,871</u> <del>13,086</del>	43%
14	<u>13,872</u> <del>13,087</del>	<u>14,254</u> <del>13,447</del>	41%
15	<u>14,255</u> <del>13,448</del>	<u>14,636</u> <del>13,808</del>	39%
16	<u>14,637</u> <del>13,809</del>	<u>15,019</u> <del>14,169</del>	37%
17	<u>15,020</u> <del>14,170</del>	<u>15,402</u> <del>14,530</del>	35%
18	<u>15,403</u> <del>14,531</del>	<u>15,784</u> <del>14,891</del>	33%
19	<u>15,785</u> <del>14,892</del>	<u>16,167</u> <del>15,252</del>	31%
20	<u>16,168</u> <del>15,253</del>	<u>16,550</u> <del>15,613</del>	29%
21	<u>16,551</u> <del>15,614</del>	<u>16,932</u> <del>15,974</del>	27%
22	<u>16,933</u> <del>15,975</del>	<u>17,315</u> <del>16,335</del>	25%
23	<u>17,316</u> <del>16,336</del>	<u>17,698</u> <del>16,696</del>	23%
24	<u>17,699</u> <del>16,697</del>	<u>18,080</u> <del>17,057</del>	21%
25	<u>18,081</u> <del>17,058</del>	<u>18,465</u> <del>17,420</del>	19%
26	over <u>18,465</u> <del>17,420</del>		No refund

27 **Section 7. That § 10-45A-5 be AMENDED:**

28           **10-45A-5.** The amount of any claim made pursuant to this chapter by a claimant  
 29 from a household consisting solely of one person shall be determined as follows:

- 1 (1) If the claimant's income is ~~six thousand six hundred thirty~~seven thousand twenty-  
2 eight dollars or less, a sum of two hundred fifty-eight dollars;
- 3 (2) If the claimant's income is ~~six thousand six hundred thirty one dollar~~seven  
4 thousand twenty-nine and not more than ~~twelve thousand eight hundred~~  
5 ~~eighty~~thirteen thousand six hundred fifty-three dollars, a sum of forty-six dollars  
6 plus three and four-tenths percent of the difference between ~~twelve thousand eight~~  
7 ~~hundred eighty~~thirteen thousand six hundred fifty-three dollars and the income of  
8 the claimant; and
- 9 (3) If the claimant's income is more than ~~twelve thousand eight hundred eighty~~thirteen  
10 thousand six hundred fifty-three dollars, no refund.

11 **Section 8. That § 10-45A-6 be AMENDED:**

12 **10-45A-6.** The amount of any claim made pursuant to this chapter by a claimant  
13 from a household consisting of more than one person shall be determined as follows:

- 14 (1) If household income is ~~ten thousand nine hundred twenty~~eleven thousand five  
15 hundred seventy-five dollars or less, the sum of five hundred eighty-one dollars;
- 16 (2) If household income is ~~ten thousand nine hundred twenty one~~eleven thousand five  
17 hundred seventy-six dollars and not more than ~~seventeen thousand four hundred~~  
18 ~~twenty~~eighteen thousand four hundred sixty-five dollars, a sum of seventy-four  
19 dollars plus seven and eight-tenths percent of the difference between ~~seventeen~~  
20 ~~thousand four hundred twenty~~eighteen thousand four hundred sixty-five dollars and  
21 total household income; and
- 22 (3) If household income is more than ~~seventeen thousand four hundred twenty~~eighteen  
23 thousand four hundred sixty-five dollars, no refund.

24 **Section 9.** Whereas, this Act is necessary for the support of the state government and its  
25 existing public institutions, an emergency is hereby declared to exist, and this Act shall be in  
26 full force and effect from and after its passage and approval.