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# 2022 South Dakota Legislature

# House Bill 1284

#### SENATE TAXATION ENGROSSED

Introduced by: **Representative** Chaffee

- 1 An Act to increase household income thresholds for a paraplegic tax reduction.
- 2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

## **Section 1. That § 10-4-24.13 be AMENDED:**

**10-4-24.13.** The percentage tax reduction of real property taxes, as provided pursuant to § 10-4-24.11, due or paid on a single family dwelling for a multiple member household is according to the following schedule:

| 7  | If household income             | but not                     | The tax due         |
|----|---------------------------------|-----------------------------|---------------------|
| 8  |                                 |                             | reduction           |
| 9  | is more than:                   | more than                   | on current levy is: |
| 10 | \$ 0                            | \$ <del>15,730</del> 18,500 | 100%                |
| 11 | <del>15,730</del> <u>18,501</u> | <del>16,730</del> 19,500    | 75%                 |
| 12 | <del>16,730</del> <u>19,501</u> | <del>17,730</del> 21,000    | 50%                 |
| 13 | <del>17,730</del> 21,001        | <del>18,730</del> 22,000    | 25%                 |
| 14 | <del>more than</del>            |                             | 0%                  |
| 15 | <del>18,730</del> over 22,000   |                             |                     |

## Section 2. That § 10-4-24.12 be AMENDED:

**10-4-24.12.** The percentage tax reduction of real property taxes, as provided pursuant to § 10-4-24.11, due or paid on a single family dwelling for a single member household is according to the following schedule:

| 20 | If household income | but not                     | The tax due reduction |
|----|---------------------|-----------------------------|-----------------------|
| 21 | is more than:       | more than                   | on current levy is:   |
| 22 | \$ 0                | \$ <del>11,670</del> 14,000 | 100%                  |

| 1 | <del>11,670</del> 14,001 | <del>12,670</del> 15,000 | 75% |
|---|--------------------------|--------------------------|-----|
| 2 | <del>12,670</del> 15,001 | <del>13,670</del> 17,000 | 50% |
| 4 | <del>13,670</del> 17,001 | <del>14,670</del> 18,000 | 25% |
| 5 | more than 14,670 over    |                          | 0%  |
| 6 | <u>18,000</u>            |                          |     |