



2022 South Dakota Legislature
House Bill 1014
ENROLLED

AN ACT

ENTITLED An Act to make an appropriation to fund tax refunds for elderly persons and persons with a disability and to declare an emergency.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. There is hereby appropriated from the general fund the sum of \$450,000 to the Department of Revenue, for purposes of providing refunds for real property tax and sales tax to elderly and disabled persons pursuant to chapters 10-18A and 10-45A. A portion of the appropriated sum not to exceed twenty thousand dollars 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, 2023, shall revert in accordance with the procedures prescribed in chapter 4-8.

Section 4. That § 43-31-37 be AMENDED:

43-31-37. No person is eligible for a refund of property taxes pursuant to chapter 10-18A if such person receives property tax relief pursuant to §§ 43-31-31 to 43-31-41, inclusive.

Section 5. That § 10-18A-5 be AMENDED:

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

If household income is	The refund of real property taxes due
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more than:	but not more than	or paid shall be
\$ 0	\$7,028	35%
7,029	7,303	34%
7,304	7,579	33%
7,580	7,855	32%
7,856	8,130	31%
8,131	8,406	30%
8,407	8,681	29%
8,682	8,957	28%
8,958	9,233	27%
9,234	9,508	26%
9,509	9,784	25%
9,785	10,059	24%
10,060	10,335	23%
10,336	10,611	22%
10,612	10,886	21%
10,887	11,162	20%
11,163	11,437	19%
11,438	11,713	18%
11,714	11,989	17%
11,990	12,264	16%
12,265	12,540	15%
12,541	12,815	14%
12,816	13,091	13%
13,092	13,367	12%
13,368	13,653	11%
over 13,653		No refund

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

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

If household income is		The refund of real property taxes due or paid shall be
more than:	but not more than	
\$ 0	\$11,575	55%
11,576	11,958	53%
11,959	12,341	51%
12,342	12,723	49%
12,724	13,106	47%
13,107	13,489	45%
13,490	13,871	43%
13,872	14,254	41%
14,255	14,636	39%
14,637	15,019	37%
15,020	15,402	35%
15,403	15,784	33%
15,785	16,167	31%
16,168	16,550	29%
16,551	16,932	27%
16,933	17,315	25%
17,316	17,698	23%
17,699	18,080	21%
18,081	18,465	19%
over 18,465		No refund

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

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

- (1) If the claimant's income is seven thousand twenty-eight dollars or less, a sum of two hundred fifty-eight dollars;
- (2) If the claimant's income is seven thousand twenty-nine and not more than thirteen thousand six hundred fifty-three dollars, a sum of forty-six dollars plus three and four-tenths percent of the difference between thirteen thousand six hundred fifty-three dollars and the income of the claimant; and
- (3) If the claimant's income is more than thirteen thousand six hundred fifty-three dollars, no refund.

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

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

- (1) If household income is eleven thousand five hundred seventy-five dollars or less, the sum of five hundred eighty-one dollars;
- (2) If household income is eleven thousand five hundred seventy-six dollars and not more than eighteen thousand four hundred sixty-five dollars, a sum of seventy-four dollars plus seven and eight-tenths percent of the difference between eighteen thousand four hundred sixty-five dollars and total household income; and
- (3) If household income is more than eighteen thousand four hundred sixty-five dollars, no refund.

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

An Act to make an appropriation to fund tax refunds for elderly persons and persons with a disability and to declare an emergency.

I certify that the attached Act originated in
the:
House as Bill No. 1014

Received at this Executive Office
this ____ day of _____,
2022 at _____ M.

Chief Clerk

By _____
for the Governor

Speaker of the House

The attached Act is hereby
approved this _____ day of
_____, A.D., 2022

Attest:

Chief Clerk

Governor

STATE OF SOUTH DAKOTA,

ss.

Office of the Secretary of State

President of the Senate

Attest:

Filed _____, 2022
at _____ o'clock __ M.

Secretary of the Senate

Secretary of State

House Bill No. 1014
File No. _____
Chapter No. _____

By _____
Asst. Secretary of State