



2023 South Dakota Legislature

House Bill 1034

Introduced by: The House Committee on Appropriations at the request of the Department of Revenue

1 **An Act to modify tax refunds for elderly persons and persons with a disability, to**
 2 **make an appropriation therefor, 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, 2024, shall revert in accordance with the procedures prescribed in chapter 4-8.

13 **Section 4. That § 10-18A-5 be AMENDED:**

14 **10-18A-5.** The amount of refund of real property taxes due or paid for a single-
 15 member household made pursuant to this chapter shall be according to the following
 16 schedule:

		The refund of real property taxes due or paid shall be
17	18 If household income is	
19	19 more than:	
20	20 \$ 0	20 35%
21	21 <u>7,0298,950</u>	21 <u>7,3039,199</u> 34%
22	22 <u>7,3049,200</u>	22 <u>7,5799,449</u> 33%
23	23 <u>7,5809,450</u>	23 <u>7,8559,699</u> 32%

1	<u>7,8569,700</u>	<u>8,1309,949</u>	31%
2	<u>8,1319,950</u>	<u>8,40610,199</u>	30%
3	<u>8,40710,200</u>	<u>8,68110,449</u>	29%
4	<u>8,68210,450</u>	<u>8,95710,699</u>	28%
5	<u>8,95810,700</u>	<u>9,23310,949</u>	27%
6	<u>9,23410,950</u>	<u>9,50811,199</u>	26%
7	<u>9,50911,200</u>	<u>9,78411,449</u>	25%
8	<u>9,78511,450</u>	<u>10,05911,699</u>	24%
9	<u>10,06011,700</u>	<u>10,33511,949</u>	23%
10	<u>10,33611,950</u>	<u>10,61112,199</u>	22%
11	<u>10,61212,200</u>	<u>10,88612,449</u>	21%
12	<u>10,88712,450</u>	<u>11,16212,699</u>	20%
13	<u>11,16312,700</u>	<u>11,43712,949</u>	19%
14	<u>11,43812,950</u>	<u>11,71313,199</u>	18%
15	<u>11,71413,200</u>	<u>11,98913,449</u>	17%
16	<u>11,99013,450</u>	<u>12,26413,699</u>	16%
17	<u>12,26513,700</u>	<u>12,54013,949</u>	15%
18	<u>12,54113,950</u>	<u>12,81514,199</u>	14%
19	<u>12,81614,200</u>	<u>13,09114,449</u>	13%
20	<u>13,09214,450</u>	<u>13,36714,699</u>	12%
21	<u>13,36814,700</u>	<u>13,65314,949</u>	11%
22	over <u>13,65314,949</u>		No refund

23 **Section 5. That § 10-18A-6 be AMENDED:**

24 **10-18A-6.** The amount of refund of real property taxes due or paid for a multiple-
25 member household made pursuant to this chapter shall be according to the following
26 schedule:

27			The refund of real
28	If household income is		property taxes due
29	more than:	but not more than	or paid shall be

1	\$ 0	\$11,575 <u>13,841</u>	55%
2	11,576 <u>13,842</u>	11,958 <u>14,191</u>	53%
3	11,959 <u>14,192</u>	12,341 <u>14,541</u>	51%
4	12,342 <u>14,542</u>	12,723 <u>14,891</u>	49%
5	12,724 <u>14,892</u>	13,106 <u>15,241</u>	47%
6	13,107 <u>15,242</u>	13,489 <u>15,591</u>	45%
7	13,490 <u>15,592</u>	13,871 <u>15,941</u>	43%
8	13,872 <u>15,942</u>	14,254 <u>16,291</u>	41%
9	14,255 <u>16,292</u>	14,636 <u>16,641</u>	39%
10	14,637 <u>16,642</u>	15,019 <u>16,991</u>	37%
11	15,020 <u>16,992</u>	15,402 <u>17,341</u>	35%
12	15,403 <u>17,342</u>	15,784 <u>17,691</u>	33%
13	15,785 <u>17,692</u>	16,167 <u>18,041</u>	31%
14	16,168 <u>18,042</u>	16,550 <u>18,391</u>	29%
15	16,551 <u>18,392</u>	16,932 <u>18,741</u>	27%
16	16,933 <u>18,742</u>	17,315 <u>19,091</u>	25%
17	17,316 <u>19,092</u>	17,698 <u>19,441</u>	23%
18	17,699 <u>19,442</u>	18,080 <u>19,791</u>	21%
19	18,081 <u>19,792</u>	18,465 <u>20,141</u>	19%
20	over 18,465 <u>20,141</u>		No refund

21 **Section 6. That § 10-45A-5 be AMENDED:**

22 **10-45A-5.** The amount of any claim made pursuant to this chapter by a claimant
 23 from a household consisting solely of one person shall be determined as follows:

- 24 (1) If the claimant's income is ~~seven thousand twenty-eight~~ eight thousand nine
 25 hundred forty-nine dollars or less, a sum of two hundred fifty-eight dollars;
- 26 (2) If the claimant's income is ~~seven thousand twenty-nine~~ eight thousand nine
 27 hundred fifty and not more than ~~thirteen thousand six hundred fifty-three~~ fourteen
 28 thousand nine hundred forty-nine dollars, a sum of forty-six dollars plus three and
 29 four-tenths percent of the difference between ~~thirteen thousand six hundred fifty-~~

Underscores indicate new language.
 Overstrikes indicate deleted language.

- 1 ~~three~~ fourteen thousand nine hundred forty-nine dollars and the income of the
- 2 claimant; and
- 3 (3) If the claimant's income is more than ~~thirteen thousand six hundred fifty three~~
- 4 fourteen thousand nine hundred forty-nine dollars, no refund.

5 **Section 7. That § 10-45A-6 be AMENDED:**

- 6 **10-45A-6.** The amount of any claim made pursuant to this chapter by a claimant
- 7 from a household consisting of more than one person shall be determined as follows:
- 8 (1) If household income is ~~eleven thousand five hundred seventy five~~ thirteen
- 9 thousand eight hundred forty-one dollars or less, the sum of five hundred eighty-
- 10 one dollars;
- 11 (2) If household income is ~~eleven thousand five hundred seventy six~~ thirteen thousand
- 12 eight hundred forty-two dollars and not more than ~~eighteen thousand four hundred~~
- 13 ~~sixty five~~ twenty thousand one hundred forty-one dollars, a sum of seventy-four
- 14 dollars plus seven and eight-tenths percent of the difference between ~~eighteen~~
- 15 ~~thousand four hundred sixty five~~ twenty thousand one hundred forty-one dollars
- 16 and total household income; and
- 17 (3) If household income is more than ~~eighteen thousand four hundred sixty five~~ twenty
- 18 thousand one hundred forty-one dollars, no refund.

19 **Section 8.** Whereas, this Act is necessary for the support of the state government and its

20 existing public institutions, an emergency is hereby declared to exist, and this Act shall be in

21 full force and effect from and after its passage and approval.