



## 2023 South Dakota Legislature

# House Bill 1043

Introduced by: **Representatives** Ladner, Cammack, Derby, Koth, and Lesmeister and **Senators** Jack Kolbeck, Castleberry, Crabtree, and Zikmund at the request of the Study Committee on Property Tax Structure and Tax Burden

1 **An Act to make an exemption from certain property taxation for owner-occupied**  
2 **single-family dwellings.**

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

4 **Section 1. That chapter 10-4 be amended with a NEW SECTION:**

5 One hundred thousand dollars of the full and true value of each owner-occupied  
6 single-family dwelling is exempt from property taxation levied pursuant to § 10-12-29.