

2023 South Dakota Legislature

House Bill 1043**AMENDMENT 1043A
FOR THE INTRODUCED BILL**

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

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

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

4 **Section 1. That chapter 10-13 be amended with a NEW SECTION:**

5 Beginning in assessment year 2023, for property taxes payable in 2024 and in each
6 assessment and payable year thereafter, each county auditor shall apply a property tax
7 credit of \$300 to the amount of tax owed on each owner-occupied single-family dwelling,
8 as defined in § 10-13-39, within the county. Before applying the tax credit, if the tax
9 amount due is less than \$300, the county auditor must reduce the tax credit to an amount
10 equal to the tax amount due.

11 **Section 2. That chapter 10-13 be amended with a NEW SECTION:**

12 Each county auditor shall submit to the Department of Revenue the number of
13 owner-occupied single-family dwellings in the auditor's county and the total amount of tax
14 credits applied as required by section 1 of this Act. The Department of Revenue upon
15 review and confirmation of the information required to be submitted under this section
16 shall reimburse each county for the amount of tax credits applied as required by section
17 1 of this Act. The Department of Revenue may request additional information from the
18 county to verify the correct reimbursement to the county.