

Committee: Senate Taxation

Wednesday, January 31, 2024 10:00 AM

Roll Call

Present: Sen. Bordeaux, Sen. Klumb, Sen. Novstrup, Sen. Otten (Herman),  
Sen. Schoenfish, Sen. Hoffman, and Sen. Stalzer

OTHERS PRESENT: See Original Minutes

**The meeting was called to order by Senator Stalzer**

**MOTION: TO APPROVE THE MINUTES OF FRIDAY, JANUARY 19<sup>TH</sup>**

Moved by: Klumb  
Second by: Otten (Herman)  
Action: Prevailed by voice vote

**SB 167 : limit annual valuation increases on owner-occupied single-family dwellings.**

Presented by: Senator Jack Kolbeck (Handout(s) Handout 1, Handout 2)

Proponents: Lisa Gennaro, Self, Keystone  
Representative Trish Ladner

Lea Anne McWhorter, Self, Custer

Opponents: Michael Houdyshell, Department of Revenue  
Matthew M Bogue, South Dakota Farm Bureau Federation, Huron  
Samuel J Nelson, Economic Dev. Professionals Association, Aberdeen  
Samuel J Nelson, South Dakota Corn Growers Association, Sioux Falls  
Samuel J Nelson, South Dakota Municipal League, Fort Pierre  
John Cunningham, Self, Sioux Falls  
Cathy Brechtelsbauer, Self, Sioux Falls  
Sandra Marie Waltman, South Dakota Education Association, Pierre  
Dianna Miller, Large School Group (Aberdeen), Aberdeen  
Douglas R. Wermedal, Associated School Boards of South Dakota, Pierre  
Rob Skjonsberg, South Dakota Soybean Association, Sioux Falls  
Mitch Richter, South Dakota United School Association, Milbank  
Mitch Richter, South Dakota Farmers Union, Huron  
Brenda Forman, South Dakota Association of Cooperatives, Pierre  
Kris Jacobsen, South Dakota Association of County Commissioners, Pierre  
Jason Alan Glodt, National Federation of Independent Business (Washington DC), WA  
Nathan Sanderson, South Dakota Retailers Association, Pierre  
Representative Dennis Krull (Handout(s) Handout 3)

**MOTION: DO PASS SB 167**

Moved by: Novstrup  
Second by: Otten (Herman)  
Action: Prevailed by Majority Members Elect (4-3-0-0)

Voting Yes: Klumb, Novstrup, Otten (Herman), and Hoffman

Voting No: Bordeaux, Schoenfish, and Stalzer

Senator Stalzer passed the gavel to Senator Hoffman.

**HB 1090 : revise provisions related to tax deeds and to declare an emergency.**

Presented by: Senator Jim Stalzer

Proponents: Representative Kirk Chaffee  
Michael Houdyshell, Department of Revenue  
Roger A. Tellinghuisen, South Dakota Association of County Officials, Pierre  
John Cunningham, Self, Sioux Falls  
Jim Manley, Pacific Legal Foundation, Phoenix AZ

Opponents: James Bialota, Self, Rapid City

**MOTION: DO PASS HB 1090**

Moved by: Novstrup

Second by: Klumb

Action: Prevailed by Majority Members Elect (7-0-0-0)

Voting Yes: Bordeaux, Klumb, Novstrup, Otten (Herman), Schoenfish, Hoffman, and Stalzer

Senator Hoffman passed the gavel to Senator Stalzer.

**SB 164 : lower the state sales tax rate and the state use tax rate on food to zero percent, and to increase certain gross receipts tax rates, excise tax rates, and use tax rates.**

Presented by: Senator Reynold Nesiba

Proponents: Cathy Brechtelsbauer, Self, Sioux Falls  
John Cunningham, Self, Sioux Falls

**SJR 510 : To refer to the voters the question of whether this state should lower the state sales and use tax rate on food to zero percent, and to increase certain gross receipts tax rates, excise tax rates, and use tax rates.**

Presented by: Senator Reynold Nesiba

Proponents: Cathy Brechtelsbauer, Self, Sioux Falls  
John Cunningham, Self, Sioux Falls

**THE CHAIR DEFERRED SB 164, AND SJR 510 UNTIL FRIDAY, FEBRUARY 2ND, 2024**

**MOTION: ADJOURN**

Moved by: Klumb

Second by: Bordeaux

Action: Prevailed by voice vote

Kaitlyn Baucom, Committee Secretary

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/s/ JIM STALZER  
Jim Stalzer, Chair