



2024 South Dakota Legislature

Senate Bill 28

JOINT APPROPRIATIONS ENGROSSED

Introduced by: The Chair of the Senate 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 appropriated from the general fund the sum of \$425,000 to the
 5 Department of Revenue, for providing refunds for real property tax and sales tax to elderly
 6 and disabled persons pursuant to chapters 10-18A and 10-45A. A portion of the appropriated
 7 sum not to exceed twenty thousand dollars may be used for the administrative costs of this
 8 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, 2025, 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~~ is according to the following
 16 schedule:

| If household income is | The refund of real property taxes due or paid shall be | |
|---------------------------------------|--|------------------|
| more than <u>at least:</u> | but not more than | or paid shall be |
| 20 \$ 0 | \$8,949 <u>\$10,038</u> | 35% |
| 21 8,950 <u>10,039</u> | 9,199 <u>10,288</u> | 34% |
| 22 9,200 <u>10,289</u> | 9,449 <u>10,538</u> | 33% |
| 23 9,450 <u>10,539</u> | 9,699 <u>10,788</u> | 32% |

Underscores indicate new language. Overstrikes indicate deleted language.

| | | | |
|----|--------------------------------------|---------------------------------|-----------|
| 1 | 9,700 <u>10,789</u> | 9,949 <u>11,038</u> | 31% |
| 2 | 9,950 <u>11,039</u> | 10,199 <u>11,288</u> | 30% |
| 3 | 10,200 <u>11,289</u> | 10,449 <u>11,538</u> | 29% |
| 4 | 10,450 <u>11,539</u> | 10,699 <u>11,788</u> | 28% |
| 5 | 10,700 <u>11,789</u> | 10,949 <u>12,038</u> | 27% |
| 6 | 10,950 <u>12,039</u> | 11,199 <u>12,288</u> | 26% |
| 7 | 11,200 <u>12,289</u> | 11,449 <u>12,538</u> | 25% |
| 8 | 11,450 <u>12,539</u> | 11,699 <u>12,788</u> | 24% |
| 9 | 11,700 <u>12,789</u> | 11,949 <u>13,038</u> | 23% |
| 10 | 11,950 <u>13,039</u> | 12,199 <u>13,288</u> | 22% |
| 11 | 12,200 <u>13,289</u> | 12,449 <u>13,538</u> | 21% |
| 12 | 12,450 <u>13,539</u> | 12,699 <u>13,788</u> | 20% |
| 13 | 12,700 <u>13,789</u> | 12,949 <u>14,038</u> | 19% |
| 14 | 12,950 <u>14,039</u> | 13,199 <u>14,288</u> | 18% |
| 15 | 13,200 <u>14,289</u> | 13,449 <u>14,538</u> | 17% |
| 16 | 13,450 <u>14,539</u> | 13,699 <u>14,788</u> | 16% |
| 17 | 13,700 <u>14,789</u> | 13,949 <u>15,038</u> | 15% |
| 18 | 13,950 <u>15,039</u> | 14,199 <u>15,288</u> | 14% |
| 19 | 14,200 <u>15,289</u> | 14,449 <u>15,538</u> | 13% |
| 20 | 14,450 <u>15,539</u> | 14,699 <u>15,788</u> | 12% |
| 21 | 14,700 <u>15,789</u> | 14,949 <u>16,038</u> | 11% |
| 22 | over 14,949 <u>16,038</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~~ is according to the following
26 schedule:

| | | |
|----|---------------------------------------|--------------------|
| 27 | | The refund of real |
| 28 | If household income is | property taxes due |
| 29 | more than <u>at least:</u> | or paid shall be |
| | but not more than | |

| | | | |
|----|--------------------------------------|-------------------------------------|-----------|
| 1 | \$ 0 | \$13,841 <u>\$15,392</u> | 55% |
| 2 | 13,842 <u>15,393</u> | 14,191 <u>15,742</u> | 53% |
| 3 | 14,192 <u>15,743</u> | 14,541 <u>16,092</u> | 51% |
| 4 | 14,542 <u>16,093</u> | 14,891 <u>16,442</u> | 49% |
| 5 | 14,892 <u>16,443</u> | 15,241 <u>16,792</u> | 47% |
| 6 | 15,242 <u>16,793</u> | 15,591 <u>17,142</u> | 45% |
| 7 | 15,592 <u>17,143</u> | 15,941 <u>17,492</u> | 43% |
| 8 | 15,942 <u>17,493</u> | 16,291 <u>17,842</u> | 41% |
| 9 | 16,292 <u>17,843</u> | 16,641 <u>18,192</u> | 39% |
| 10 | 16,642 <u>18,193</u> | 16,991 <u>18,542</u> | 37% |
| 11 | 16,992 <u>18,543</u> | 17,341 <u>18,892</u> | 35% |
| 12 | 17,342 <u>18,893</u> | 17,691 <u>19,242</u> | 33% |
| 13 | 17,692 <u>19,243</u> | 18,041 <u>19,592</u> | 31% |
| 14 | 18,042 <u>19,593</u> | 18,391 <u>19,942</u> | 29% |
| 15 | 18,392 <u>19,943</u> | 18,741 <u>20,292</u> | 27% |
| 16 | 18,742 <u>20,293</u> | 19,091 <u>20,642</u> | 25% |
| 17 | 19,092 <u>20,643</u> | 19,441 <u>20,992</u> | 23% |
| 18 | 19,442 <u>20,993</u> | 19,791 <u>21,342</u> | 21% |
| 19 | 19,792 <u>21,343</u> | 20,141 <u>21,692</u> | 19% |
| 20 | over 20,141 <u>21,692</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~~ is determined as follows:

24 (1) If the claimant's income is ~~eight thousand nine hundred forty nine~~ ten thousand
25 thirty-eight dollars or less, a sum of two hundred fifty-eight dollars;

26 (2) If the claimant's income is ~~eight thousand nine hundred fifty~~ ten thousand thirty-
27 nine dollars and not more than ~~fourteen thousand nine hundred forty nine~~ sixteen
28 thousand thirty-eight dollars, a sum of forty-six dollars plus three and four-tenths
29 percent of the difference between ~~fourteen thousand nine hundred forty nine~~
30 sixteen thousand thirty-eight dollars and the income of the claimant; and

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- 1 (3) If the claimant's income is more than ~~fourteen thousand nine hundred forty nine~~
2 sixteen thousand thirty-eight dollars, no refund.

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

4 **10-45A-6.** The amount of any claim made pursuant to this chapter by a claimant
5 from a household consisting of more than one person ~~shall be~~ is determined as follows:

- 6 (1) If household income is ~~thirteen thousand eight hundred forty one~~ fifteen thousand
7 three hundred ninety-two dollars or less, the sum of five hundred eighty-one
8 dollars;
9 (2) If household income is ~~thirteen thousand eight hundred forty two~~ fifteen thousand
10 three hundred ninety-three dollars and not more than ~~twenty thousand one~~
11 ~~hundred forty one~~ twenty-one thousand six hundred ninety-two dollars, a sum of
12 seventy-four dollars plus seven and eight-tenths percent of the difference between
13 ~~twenty thousand one hundred forty one~~ twenty-one thousand six hundred ninety-
14 two dollars and total household income; and
15 (3) If household income is more than ~~twenty thousand one hundred forty one~~ twenty-
16 one thousand six hundred ninety-two dollars, no refund.

17 **Section 8.** Whereas, this Act is necessary for the support of the state government and its
18 existing public institutions, an emergency is hereby declared to exist, and this Act shall be in
19 full force and effect from and after its passage and approval.