

AN ACT

ENTITLED, An Act to make an appropriation to fund tax refunds for elderly persons and persons with a disability, to revise the income eligibility requirements for property and sales tax refunds, and to declare an emergency.

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

Section 1. There is hereby appropriated from the general fund the sum of four hundred fifty thousand dollars (\$450,000), or so much thereof as may be necessary, to the Department of Revenue to provide refunds for real property tax and sales tax to elderly and disabled persons pursuant to chapters 10-18A and 10-45A. An amount not to exceed twenty thousand dollars may be used for the administrative costs of this Act.

Section 2. The secretary of revenue shall approve vouchers and the state auditor shall draw warrants to pay expenditures authorized by this Act.

Section 3. Any amounts appropriated in this Act not lawfully expended or obligated by June 30, 2014, shall revert in accordance with the procedures prescribed in chapter 4-8.

Section 4. That § 10-18A-5 be amended to read as follows:

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

If household income is		The refund of real
more than:	but less than	property taxes due
		or paid shall be
\$ 0	\$ 4,500	35%
4,501	4,760	34%
4,761	5,020	33%
5,021	5,280	32%
5,281	5,540	31%

5,541	5,800	30%
5,801	6,060	29%
6,061	6,320	28%
6,321	6,580	27%
6,581	6,840	26%
6,841	7,100	25%
7,101	7,360	24%
7,361	7,620	23%
7,621	7,880	22%
7,881	8,140	21%
8,141	8,400	20%
8,401	8,660	19%
8,661	8,920	18%
8,921	9,180	17%
9,181	9,440	16%
9,441	9,700	15%
9,701	9,960	14%
9,961	10,220	13%
10,221	10,480	12%
10,481	10,750	11%
over 10,750		No refund

Section 5. That § 10-18A-6 be amended to read as follows:

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

If household income is		The refund of real
more than:	but not more than	property taxes due
		or paid shall be
\$ 0	\$ 7,750	55%

7,751	8,111	53%
8,112	8,472	51%
8,473	8,833	49%
8,834	9,194	47%
9,195	9,555	45%
9,556	9,916	43%
9,917	10,277	41%
10,278	10,638	39%
10,639	10,999	37%
11,000	11,360	35%
11,361	11,721	33%
11,722	12,082	31%
12,083	12,443	29%
12,444	12,804	27%
12,805	13,165	25%
13,166	13,526	23%
13,527	13,887	21%
13,888	14,250	19%
over 14,250		No refund

Section 6. That § 10-45A-5 be amended to read as follows:

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

- (1) If the claimant's income is four thousand five hundred dollars or less, a sum of two hundred fifty-eight dollars;
- (2) If the claimant's income is four thousand five hundred one dollars and not more than ten thousand seven hundred fifty dollars, a sum of forty-six dollars plus three and four-tenths percent of the difference between ten thousand seven hundred fifty dollars and the income

of the claimant; and

- (3) If the claimant's income is more than ten thousand seven hundred fifty dollars, no refund.

Section 7. That § 10-45A-6 be amended to read as follows:

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

- (1) If household income is seven thousand seven hundred fifty dollars or less, the sum of five hundred eighty-one dollars;
- (2) If household income is seven thousand seven hundred fifty-one dollars and not more than fourteen thousand two hundred fifty dollars, a sum of seventy-four dollars plus seven and eight-tenths percent of the difference between fourteen thousand two hundred fifty dollars and total household income; and
- (3) If household income is more than fourteen thousand two hundred fifty dollars, no refund.

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

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I certify that the attached Act
originated in the

SENATE as Bill No. 190

Secretary of the Senate
=====

President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 190
File No. _____
Chapter No. _____

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Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor
=====

The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor
=====

STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____, 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State