

AN ACT

ENTITLED, An Act to exempt certain property used for educational purposes from taxation.

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

Section 1. That chapter 10-4 be amended by adding thereto a NEW SECTION to read as follows:

All property or any portion thereof owned by a labor union and used exclusively for an educational purpose is exempt from taxation. To receive the exemption, a labor union shall be recognized as an exempt organization under section 501(c)(5) of the United States Internal Revenue Code, as amended and in effect on January 1, 2013. For purposes of this section, educational purpose, means apprenticeship or training programs that have been accredited or approved by the Bureau of Apprenticeship and Training within the United States Department of Labor. However, if any such property consists of improved or unimproved property located within a municipality not occupied or directly used in carrying out the primary objective of the labor union owning the same, the property shall be taxed the same as other property of the same class is taxed. However, if any such property consists of agricultural land, the property shall be taxed the same as other property of the same class is taxed.

An Act to exempt certain property used for educational purposes from taxation.

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I certify that the attached Act  
originated in the

SENATE as Bill No. 199

\_\_\_\_\_  
Secretary of the Senate

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\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

Senate Bill No. 199

File No. \_\_\_\_\_

Chapter No. \_\_\_\_\_

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Received at this Executive Office  
this \_\_\_\_\_ day of \_\_\_\_\_ ,

20\_\_\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor

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The attached Act is hereby  
approved this \_\_\_\_\_ day of  
\_\_\_\_\_, A.D., 20\_\_\_\_

\_\_\_\_\_  
Governor

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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