



2026 South Dakota Legislature

Senate Bill 20

Introduced by: The Chair of the Senate Committee on Appropriations at the request of the Department of Revenue

1 **An Act to make an appropriation for tax refunds for elderly persons and persons**
 2 **with a disability, and to declare an emergency.**

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

4 **Section 1.** There is hereby appropriated \$425,000 from the general fund to the Department
 5 of Revenue for providing refunds to elderly persons and persons with a disability for real
 6 property tax and sales tax, pursuant to chapters 10-18A and 10-45A. A portion of the
 7 appropriated sum, not exceeding \$20,000, may be used by the department for the
 8 administration of this 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 in this Act.

11 **Section 3.** Any amounts appropriated in this Act not lawfully expended or obligated by June
 12 30, 2027, shall revert in accordance with the procedures prescribed in chapter 4-8.

13 **Section 4.** Whereas, this Act is necessary for the support of the state government and its
 14 existing public institutions, an emergency is hereby declared to exist, and this Act shall be in
 15 full force and effect from and after its passage and approval.