



2026 South Dakota Legislature

Senate Bill 189

Introduced by: **Senator Howard**

1 **An Act to provide for an automatic refund of an assessment on crops, livestock, and**
2 **milk.**

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

4 **Section 1. That § 38-10-34 be AMENDED:**

5 **38-10-34.** ~~Any~~ Except as otherwise provided in section 2 of this Act, any person,
6 ~~firm, or corporation~~ subject to the fee provided in this chapter that objects to the collection
7 of the fee may, within sixty days following the collection, apply to the ~~wheat~~ commission
8 for a refund of the fee. Upon the return of the refund application, accompanied by a true,
9 legible record of the invoices delivered by the purchaser to the grower, the commission
10 shall, within thirty days, refund the net amount of the fee collected to the grower. If no
11 request for refund has been made within sixty days after the collection of the fee, the
12 grower ~~shall be~~ is conclusively presumed to have agreed to the deduction.

13 The commission shall make the refund application available online and provide for
14 the electronic submission of the application and all required documentation.

15 **Section 2. That a NEW SECTION be added to chapter 38-10:**

16 The commission shall develop and implement an alternative refund process by
17 which a grower may, before December thirty-first, file with the commission a single
18 electronic request for an automatic refund of all assessments imposed upon and paid by
19 the grower in accordance with this chapter during the ensuing calendar year. The
20 commission shall provide for the electronic submission of all documentation necessary to
21 obtain the refund.

22 **Section 3. That § 38-27-16 be AMENDED:**

23 **38-27-16.** ~~Any~~ Except as otherwise provided in section 4 of this Act, any grower
24 subject to the assessment provided in this chapter, within sixty days following the

assessment, may make application to the ~~oilseeds~~ council for a refund of the assessment. Upon return of the refund application accompanied by a record of the assessment by the first purchaser, the grower shall, within sixty days, be refunded the net amount of the assessment collected. However, a grower, for any reason, having paid the assessment more than once on the same sunflowers, safflowers, canola, or flax, upon furnishing proof of this to the council, is entitled to a refund of the overpayment.

The council shall make the refund application available online and provide for the electronic submission of the application and all required documentation.

Section 4. That a NEW SECTION be added to chapter 38-27:

The council shall develop and implement an alternative refund process by which a grower may, before December thirty-first, file with the council a single electronic request for an automatic refund of all assessments imposed upon and paid by the grower in accordance with this chapter during the ensuing calendar year. The council shall provide for the electronic submission of all documentation necessary to obtain the refund.

Section 5. That § 38-32-20 be AMENDED:

38-32-20. ~~Any~~ Except as otherwise provided in section 6 of this Act, any grower subject to the assessment provided in this chapter may, within sixty days following such assessment, make application to the council for a refund of the assessment. Upon the return of the refund application, accompanied by a record of the assessment by the first purchaser, the grower shall, within sixty days, be refunded the net amount of the assessment collected. However, a grower who has paid the assessment more than once on the same corn is entitled to a refund of the overpayment.

The council shall make the refund application available online and provide for the electronic submission of the application and all required documentation.

Section 6. That a NEW SECTION be added to chapter 38-32:

The council shall develop and implement an alternative refund process by which a grower may, before December thirty-first, file with the council a single electronic request for an automatic refund of all assessments imposed upon and paid by the grower in accordance with this chapter during the ensuing calendar year. The council shall provide for the electronic submission of all documentation necessary to obtain the refund.

Section 7. That § 38-33-10 be AMENDED:

1 **38-33-10.** ~~Within ninety days following the assessment, Except as otherwise~~
2 provided in section 8 of this Act, any seller subject to the assessment provided in §§ 38-
3 33-1 to 38-33-12, inclusive, may, within sixty days following the assessment, apply to the
4 commission for a refund of the assessment. The refund application ~~shall~~ must be
5 accompanied by a copy of the record of the assessment on the sale. The commission shall
6 refund the amount of the assessment collected within sixty days of receiving a valid refund
7 application.

8 The commission shall make the refund application available online and provide for
9 the electronic submission of the application and all required documentation.

10 **Section 8. That a NEW SECTION be added to chapter 38-33:**

11 The commission shall develop and implement an alternative refund process by
12 which a seller may, before December thirty-first, file with the commission a single
13 electronic request for an automatic refund of all assessments imposed upon and paid by
14 the seller in accordance with this chapter during the ensuing calendar year. The
15 commission shall provide for the electronic submission of all documentation necessary to
16 obtain the refund.

17 **Section 9. That § 38-34-18 be AMENDED:**

18 **38-34-18.** ~~Any~~ Except as otherwise provided in section 10 of this Act, any grower
19 subject to the assessment provided in this chapter, within sixty days following the
20 assessment, may apply to the council for a refund of the assessment. Upon return of the
21 refund application accompanied by a record of the assessment by the first purchaser, the
22 grower shall, within sixty days, be refunded the net amount of the assessment collected.
23 Additionally, a grower, who for any reason, pays the assessment more than once on the
24 same pulse crops, upon furnishing proof of this to the council, is entitled to a refund of
25 the overpayment.

26 The council shall make the refund application available online and provide for the
27 electronic submission of the application and all required documentation.

28
29 **Section 10. That a NEW SECTION be added to chapter 38-34:**

30 The council shall develop and implement an alternative refund process by which a
31 grower may, before December thirty-first, file with the council a single electronic request
32 for an automatic refund of all assessments imposed upon and paid by the grower in

1 accordance with this chapter during the ensuing calendar year. The council shall provide
2 for the electronic submission of all documentation necessary to obtain the refund.

3 **Section 11. That § 40-31-17 be AMENDED:**

4 **40-31-17.** Any producer desiring a refund of an assessment paid under this
5 chapter ~~must himself make written~~ shall file an application ~~to~~ with the secretary of the
6 American Dairy Association of South Dakota therefor. Such application ~~may only be made~~
7 ~~on an annual basis and may only be made within thirty days after July first, of each year~~
8 ~~on forms provided by the association. Upon receipt of such completed refund application~~
9 ~~upon such forms, the~~ association. The application must be filed on or before September
10 first for the period beginning July first of the previous year through June thirtieth of the
11 year of filing.

12 The secretary of the association shall, within ~~thirty~~ sixty days of receiving the
13 application, approve the voucher for payment of the net refund due ~~such~~ the producer and
14 ~~transmit such the~~ voucher to the state auditor. The association shall make the application
15 available in printed form upon request and electronically online.

16 The association shall provide for the electronic submission of the application and
17 all required documentation.