



2026 South Dakota Legislature

House Bill 1258

Introduced by: The Committee on Local Government

1 **An Act to require that a property tax bill provide access to a state website providing**
 2 **property tax information.**

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

4 **Section 1. That § 10-21-1.2 be AMENDED:**

5 **10-21-1.2.** For purposes of chapters 10-21 to 10-26, inclusive, the following terms
 6 mean:

- 7 (1) "Courthouse," the county courthouse, the administrative building where the county
 8 office of treasurer is located, or a building where the board of county
 9 commissioners meet;
- 10 (2) "QR code", a quick response code taking the form of a two-dimensional matrix
 11 barcode intended to be digitally scanned; and
- 12 (3) "Treasurer," the county treasurer.

13 **Section 2. That a NEW SECTION be added to chapter 10-21:**

14 The property tax bill sent to each taxpayer pursuant to § 10-21-1.1 must include
 15 a QR code and an internet address, connecting the taxpayer to a website maintained by
 16 the Department of Revenue which provides supplementary information on property
 17 taxation, and on property tax relief programs, in this state.

18 In at least twelve-point font, the tax bill must provide notice to the taxpayer that
 19 further tax information may be found by using the QR code and the internet address.