



2026 South Dakota Legislature

House Bill 1258

HOUSE TAXATION ENGROSSED

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 The tax bill must provide notice to the taxpayer that further tax information may
 19 be found by using the QR code and the internet address.