



2026 South Dakota Legislature
Senate Bill 20
ENROLLED

AN ACT

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

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

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

Section 2. The secretary of the Department of Revenue shall approve vouchers and the state auditor shall draw warrants to pay expenditures authorized in this Act.

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

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

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

I certify that the attached Act originated in
the:
Senate as Bill No. 20

Received at this Executive Office
this ____ day of _____,
2026 at _____ M.

Secretary of the Senate

By _____
for the Governor

President of the Senate

The attached Act is hereby
approved this ____ day of
_____, A.D., 2026

Attest:

Secretary of the Senate

Governor

STATE OF SOUTH DAKOTA,

ss.

Office of the Secretary of State

Speaker of the House

Attest:

Filed _____, 2026
at _____ o'clock __ M.

Chief Clerk of the House

Secretary of State

Senate Bill No. 20
File No. _____
Chapter No. _____

By _____
Asst. Secretary of State