



2026 South Dakota Legislature
House Bill 1260
ENROLLED

AN ACT

ENTITLED An Act to authorize the establishment of municipal property tax rebate programs.

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

Section 1. That a NEW SECTION be added to chapter 10-13:

The governing body of a municipality may, by ordinance, establish a program to provide a property tax rebate to an owner of an owner-occupied single-family dwelling situated within the municipality. Only taxes levied by the municipality may be rebated under the program.

If a municipality establishes a program to provide a property tax rebate pursuant to this section, the municipality must issue a rebate to any applicant who meets the criteria provided in the ordinance.

An Act to authorize the establishment of municipal property tax rebate programs.

I certify that the attached Act originated in
the:
House as Bill No. 1260

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

Chief Clerk of the House

By _____
for the Governor

Speaker of the House

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

Attest:

Chief Clerk of the House

Governor

STATE OF SOUTH DAKOTA,

ss.

Office of the Secretary of State

President of the Senate

Attest:

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

Secretary of the Senate

Secretary of State

House Bill No. 1260
File No. _____
Chapter No. _____

By _____
Asst. Secretary of State