

AN ACT

ENTITLED, An Act to make an appropriation to fund 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 from the general fund the sum of four hundred fifty thousand dollars (\$450,000), or so much thereof as may be necessary, to the Department of Revenue to provide refunds for real property tax and sales tax to elderly and disabled persons pursuant to chapters 10-18A and 10-45A. An amount not to exceed twenty thousand dollars may be used for the administrative costs 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 by this Act.

Section 3. Any amounts appropriated in this Act not lawfully expended or obligated by June 30, 2015, shall revert in accordance with the procedures prescribed in chapter 4-8.

Section 4. That § 10-18A-5 be amended to read as follows:

10-18A-5. The amount of refund of real property taxes due or paid for a single-member household made pursuant to this chapter shall be according to the following schedule:

If household income is		The refund of real
more than:	but less than	property taxes due
		or paid shall be
\$ 0	\$5,420	35%
5,421	5,680	34%
5,681	5,940	33%
5,941	6,200	32%
6,201	6,460	31%
6,461	6,720	30%

6,721	6,980	29%
6,981	7,240	28%
7,241	7,500	27%
7,501	7,760	26%
7,761	8,020	25%
8,021	8,280	24%
8,281	8,540	23%
8,541	8,800	22%
8,801	9,060	21%
9,061	9,320	20%
9,321	9,580	19%
9,581	9,840	18%
9,841	10,100	17%
10,101	10,360	16%
10,361	10,620	15%
10,621	10,880	14%
10,881	11,140	13%
11,141	11,400	12%
11,401	11,670	11%
over 11,670		No refund

Section 5. That § 10-18A-6 be amended to read as follows:

10-18A-6. The amount of refund of real property taxes due or paid for a multiple-member household made pursuant to this chapter shall be according to the following schedule:

If household income is		The refund of real
more than:	but not more than	property taxes due
		or paid shall be
\$ 0	\$9,230	55%
9,231	9,591	53%

9,592	9,952	51%
9,953	10,313	49%
10,314	10,674	47%
10,675	11,035	45%
11,036	11,396	43%
11,397	11,757	41%
11,758	12,118	39%
12,119	12,479	37%
12,480	12,840	35%
12,841	13,201	33%
13,202	13,562	31%
13,563	13,923	29%
13,924	14,284	27%
14,285	14,645	25%
14,646	15,006	23%
15,007	15,367	21%
15,368	15,730	19%
over 15,730		No refund

Section 6. That § 10-45A-5 be amended to read as follows:

10-45A-5. The amount of any claim made pursuant to this chapter by a claimant from a household consisting solely of one person shall be determined as follows:

- (1) If the claimant's income is five thousand four hundred twenty dollars or less, a sum of two hundred fifty-eight dollars;
- (2) If the claimant's income is five thousand four hundred twenty-one dollars and not more than eleven thousand six hundred seventy dollars, a sum of forty-six dollars plus three and four-tenths percent of the difference between eleven thousand six hundred seventy dollars and the income of the claimant; and

- (3) If the claimant's income is more than eleven thousand six hundred seventy dollars, no refund.

Section 7. That § 10-45A-6 be amended to read as follows:

10-45A-6. The amount of any claim made pursuant to this chapter by a claimant from a household consisting of more than one person shall be determined as follows:

- (1) If household income is nine thousand two hundred thirty dollars or less, the sum of five hundred eighty-one dollars;
- (2) If household income is nine thousand two hundred thirty-one dollars and not more than fifteen thousand seven hundred thirty dollars, a sum of seventy-four dollars plus seven and eight-tenths percent of the difference between fifteen thousand seven hundred thirty dollars and total household income; and
- (3) If household income is more than fifteen thousand seven hundred thirty dollars, no refund.

Section 8. 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.

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1113

Chief Clerk
=====

Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1113
File No. _____
Chapter No. _____

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Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor
=====

The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor
=====

STATE OF SOUTH DAKOTA,
ss.

Office of the Secretary of State

Filed _____ , 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State