

AN ACT

ENTITLED, An Act to make an appropriation to fund tax refunds for elderly persons and persons with a disability of property tax and sales tax and to revise the income eligibility requirements for property tax and sales tax refunds.

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 eight hundred thousand dollars (\$800,000), or so much thereof as may be necessary, to the Department of Revenue and Regulation to provide refunds for real property tax and sales tax to elderly persons and persons with a disability pursuant to chapters 10-18A and 10-45A. An amount not to exceed twenty thousand dollars in fiscal year 2009 may be used for the administrative costs of this Act.

Section 2. The secretary of revenue and regulation 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, 2009, 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	\$4,000	35%
4,001	4,260	34%
4,261	4,520	33%
4,521	4,780	32%
4,781	5,040	31%

5,041	5,300	30%
5,301	5,560	29%
5,561	5,820	28%
5,821	6,080	27%
6,081	6,340	26%
6,341	6,600	25%
6,601	6,860	24%
6,861	7,120	23%
7,121	7,380	22%
7,381	7,640	21%
7,641	7,900	20%
7,901	8,160	19%
8,161	8,420	18%
8,421	8,680	17%
8,681	8,940	16%
8,941	9,200	15%
9,201	9,460	14%
9,461	9,720	13%
9,721	9,980	12%
9,981	10,250	11%
over 10,250		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:		property taxes due
	but not more than	or paid shall be
\$ 0	\$6,750	55%

6,751	7,111	53%
7,112	7,472	51%
7,473	7,833	49%
7,834	8,194	47%
8,195	8,555	45%
8,556	8,916	43%
8,917	9,277	41%
9,278	9,638	39%
9,639	9,999	37%
10,000	10,360	35%
10,361	10,721	33%
10,722	11,082	31%
11,083	11,443	29%
11,444	11,804	27%
11,805	12,165	25%
12,166	12,526	23%
12,527	12,887	21%
12,888	13,250	19%
over 13,250		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 individual shall be determined as follows:

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

- (3) If the claimant's income is more than ten thousand two hundred fifty 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 individual shall be determined as follows:

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

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1276

Chief Clerk

Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1276
File No. _____
Chapter No. _____

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