

# State of South Dakota

NINETY-FIRST SESSION  
LEGISLATIVE ASSEMBLY, 2016

400X0317

## JOINT APPROPRIATIONS ENGROSSED NO. **HB 1081** - 02/09/2016

Introduced by: The Committee on Appropriations at the request of the Office of the  
Governor

1 FOR AN ACT ENTITLED, An Act to make an appropriation to fund tax refunds for elderly  
2 persons and persons with a disability, to revise the income eligibility requirements for  
3 property and sales tax refunds, and to declare an emergency.

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

5 Section 1. There is hereby appropriated from the general fund the sum of four hundred fifty  
6 thousand dollars (\$450,000), or so much thereof as may be necessary, to the Department of  
7 Revenue to provide refunds for real property tax and sales tax to elderly and disabled persons  
8 pursuant to chapters 10-18A and 10-45A. An amount not to exceed twenty thousand dollars may  
9 be used for the administrative costs of this Act.

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

12 Section 3. Any amounts appropriated in this Act not lawfully expended or obligated by  
13 June 30, 2017, shall revert in accordance with the procedures prescribed in chapter 4-8.

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



1 10-18A-5. The amount of refund of real property taxes due or paid for a single-member  
2 household made pursuant to this chapter shall be according to the following schedule:

3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
If household income is	more than:	but less than	The refund of real property taxes due																							
			or paid shall be																							
\$ 0		<del>\$5,420</del> <u>5,630</u>	35%																							
<del>5,421</del> <u>5,631</u>		<del>5,680</del> <u>5,890</u>	34%																							
<del>5,681</del> <u>5,891</u>		<del>5,940</del> <u>6,150</u>	33%																							
<del>5,941</del> <u>6,151</u>		<del>6,200</del> <u>6,410</u>	32%																							
<del>6,201</del> <u>6,411</u>		<del>6,460</del> <u>6,670</u>	31%																							
<del>6,461</del> <u>6,671</u>		<del>6,720</del> <u>6,930</u>	30%																							
<del>6,721</del> <u>6,931</u>		<del>6,980</del> <u>7,190</u>	29%																							
<del>6,981</del> <u>7,191</u>		<del>7,240</del> <u>7,450</u>	28%																							
<del>7,241</del> <u>7,451</u>		<del>7,500</del> <u>7,710</u>	27%																							
<del>7,501</del> <u>7,711</u>		<del>7,760</del> <u>7,970</u>	26%																							
<del>7,761</del> <u>7,971</u>		<del>8,020</del> <u>8,230</u>	25%																							
<del>8,021</del> <u>8,231</u>		<del>8,280</del> <u>8,490</u>	24%																							
<del>8,281</del> <u>8,491</u>		<del>8,540</del> <u>8,750</u>	23%																							
<del>8,541</del> <u>8,751</u>		<del>8,800</del> <u>9,010</u>	22%																							
<del>8,801</del> <u>9,011</u>		<del>9,060</del> <u>9,270</u>	21%																							
<del>9,061</del> <u>9,271</u>		<del>9,320</del> <u>9,530</u>	20%																							
<del>9,321</del> <u>9,531</u>		<del>9,580</del> <u>9,790</u>	19%																							
<del>9,581</del> <u>9,791</u>		<del>9,840</del> <u>10,050</u>	18%																							
<del>9,841</del> <u>10,051</u>		<del>10,100</del> <u>10,310</u>	17%																							
<del>10,101</del> <u>10,311</u>		<del>10,360</del> <u>10,570</u>	16%																							
<del>10,361</del> <u>10,571</u>		<del>10,620</del> <u>10,830</u>	15%																							
<del>10,621</del> <u>10,831</u>		<del>10,880</del> <u>11,090</u>	14%																							
<del>10,881</del> <u>11,091</u>		<del>11,140</del> <u>11,350</u>	13%																							
<del>11,141</del> <u>11,351</u>		<del>11,400</del> <u>11,610</u>	12%																							

1     ~~11,401~~ 11,611                             ~~11,670~~ 11,880                             11%  
 2     over ~~11,670~~ 11,880   No refund

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

4             10-18A-6. The amount of refund of real property taxes due or paid for a multiple-member  
 5 household made pursuant to this chapter shall be according to the following schedule:

6			The refund of real
7	If household income is		property taxes due
8	more than:	but not more than	or paid shall be
9	\$ 0	<del>9,230</del> <u>9,520</u>	55%
10	<del>9,231</del> <u>9,521</u>	<del>9,591</del> <u>9,881</u>	53%
11	<del>9,592</del> <u>9,882</u>	<del>9,952</del> <u>10,242</u>	51%
12	<del>9,953</del> <u>10,243</u>	<del>10,313</del> <u>10,603</u>	49%
13	<del>10,314</del> <u>10,604</u>	<del>10,674</del> <u>10,964</u>	47%
14	<del>10,675</del> <u>10,965</u>	<del>11,035</del> <u>11,325</u>	45%
15	<del>11,036</del> <u>11,326</u>	<del>11,396</del> <u>11,686</u>	43%
16	<del>11,397</del> <u>11,687</u>	<del>11,757</del> <u>12,047</u>	41%
17	<del>11,758</del> <u>12,048</u>	<del>12,118</del> <u>12,408</u>	39%
18	<del>12,119</del> <u>12,409</u>	<del>12,479</del> <u>12,769</u>	37%
19	<del>12,480</del> <u>12,770</u>	<del>12,840</del> <u>13,130</u>	35%
20	<del>12,841</del> <u>13,131</u>	<del>13,201</del> <u>13,491</u>	33%
21	<del>13,202</del> <u>13,492</u>	<del>13,562</del> <u>13,852</u>	31%
22	<del>13,563</del> <u>13,853</u>	<del>13,923</del> <u>14,213</u>	29%
23	<del>13,924</del> <u>14,214</u>	<del>14,284</del> <u>14,574</u>	27%
24	<del>14,285</del> <u>14,575</u>	<del>14,645</del> <u>14,935</u>	25%
25	<del>14,646</del> <u>14,936</u>	<del>15,006</del> <u>15,296</u>	23%
26	<del>15,007</del> <u>15,297</u>	<del>15,367</del> <u>15,657</u>	21%
27	<del>15,368</del> <u>15,658</u>	<del>15,730</del> <u>16,020</u>	19%
28	over <del>15,730</del> <u>16,020</u>		No refund

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

2 10-45A-5. The amount of any claim made pursuant to this chapter by a claimant from a  
3 household consisting solely of one person shall be determined as follows:

4 (1) If the claimant's income is ~~five thousand four hundred twenty~~ five thousand six  
5 hundred thirty dollars or less, a sum of two hundred fifty-eight dollars;

6 (2) If the claimant's income is ~~five thousand four hundred twenty-one~~ five thousand six  
7 hundred thirty dollars and not more than ~~eleven thousand six hundred seventy~~ eleven  
8 thousand eight hundred eighty dollars, a sum of forty-six dollars plus three and four-  
9 tenths percent of the difference between ~~eleven thousand six hundred seventy~~ eleven  
10 thousand eight hundred eighty dollars and the income of the claimant; and

11 (3) If the claimant's income is more than ~~eleven thousand six hundred seventy~~ eleven  
12 thousand eight hundred eighty dollars, no refund.

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

14 10-45A-6. The amount of any claim made pursuant to this chapter by a claimant from a  
15 household consisting of more than one person shall be determined as follows:

16 (1) If household income is ~~nine thousand two hundred thirty~~ nine thousand five hundred  
17 twenty dollars or less, the sum of five hundred eighty-one dollars;

18 (2) If household income is ~~nine thousand two hundred thirty-one~~ nine thousand five  
19 hundred twenty dollars and not more than ~~fifteen thousand seven hundred thirty~~  
20 sixteen thousand twenty dollars, a sum of seventy-four dollars plus seven and eight-  
21 tenths percent of the difference between ~~fifteen thousand seven hundred thirty~~ sixteen  
22 thousand twenty dollars and total household income; and

23 (3) If household income is more than ~~fifteen thousand seven hundred thirty~~ sixteen  
24 thousand twenty dollars, no refund.

1       Section 8. Whereas, this Act is necessary for the support of the state government and its  
2 existing public institutions, an emergency is hereby declared to exist, and this Act shall be in  
3 full force and effect from and after its passage and approval.