

AN ACT

ENTITLED, An Act to make an appropriation to fund tax refunds for elderly persons and persons with a disability, to revise the income eligibility requirements for property and sales tax refunds, 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, 2017, shall revert in accordance with the procedures prescribed in chapter 4-8.

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

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 property taxes due or paid shall be
more than:	but less than	
\$ 0	\$5,630	35%
5,631	5,890	34%
5,891	6,150	33%
6,151	6,410	32%
6,411	6,670	31%

6,671	6,930	30%
6,931	7,190	29%
7,191	7,450	28%
7,451	7,710	27%
7,711	7,970	26%
7,971	8,230	25%
8,231	8,490	24%
8,491	8,750	23%
8,751	9,010	22%
9,011	9,270	21%
9,271	9,530	20%
9,531	9,790	19%
9,791	10,050	18%
10,051	10,310	17%
10,311	10,570	16%
10,571	10,830	15%
10,831	11,090	14%
11,091	11,350	13%
11,351	11,610	12%
11,611	11,880	11%
over 11,880		No refund

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

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
\$ 0	\$9,520	or paid shall be
		55%

9,521	9,881	53%
9,882	10,242	51%
10,243	10,603	49%
10,604	10,964	47%
10,965	11,325	45%
11,326	11,686	43%
11,687	12,047	41%
12,048	12,408	39%
12,409	12,769	37%
12,770	13,130	35%
13,131	13,491	33%
13,492	13,852	31%
13,853	14,213	29%
14,214	14,574	27%
14,575	14,935	25%
14,936	15,296	23%
15,297	15,657	21%
15,658	16,020	19%
over 16,020		No refund

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

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

and the income of the claimant; and

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

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

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 five hundred twenty dollars or less, the sum of five hundred eighty-one dollars;
- (2) If household income is nine thousand five hundred twenty dollars and not more than sixteen thousand twenty dollars, a sum of seventy-four dollars plus seven and eight-tenths percent of the difference between sixteen thousand twenty dollars and total household income; and
- (3) If household income is more than sixteen thousand twenty 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. 1081

Chief Clerk

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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1081
File No. _____
Chapter No. _____

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Received at this Executive Office this ____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

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

Governor

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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