

# State of South Dakota

NINETY-FOURTH SESSION  
LEGISLATIVE ASSEMBLY, 2019

400B0397

## HOUSE BILL NO. 1256

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 with a disability and to declare an emergency.

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

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

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

11 Section 3. Any amounts appropriated in this Act not lawfully expended or obligated by June  
12 30, 2020, shall revert in accordance with the procedures prescribed in chapter 4-8.

13 Section 4. Whereas, this Act is necessary for the support of the state government and its  
14 existing public institutions, an emergency is hereby declared to exist, and this Act shall be in  
15 full force and effect from and after its passage and approval.

