

State of South Dakota

NINETY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2019

444B0051

SENATE TAXATION ENGROSSED NO. **SB 4-** **2/6/2019**

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: Senators Cammack and Kennedy and Representative McCleerey at the request of the Agricultural Land Assessment Implementation and Oversight Advisory Task Force

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding the classification of
2 agricultural land for property tax purposes.

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

4 Section 1. That the code be amended by adding a NEW SECTION to read:

5 The Department of Revenue, in conjunction with South Dakota State University, shall study
6 the impact of changes to the methodology of rating soils for purposes of assessing agricultural
7 land. The study shall be based on South Dakota State University's research initiated by the
8 Agricultural Land Assessment Implementation and Oversight Advisory Task Force pursuant to
9 chapter 106 of the 2016 Session Laws. The department shall select a representative sampling
10 of counties to participate in the study and shall provide data, technical assistance, and any other
11 information to the counties as necessary to analyze the impacts of any recommended changes
12 to the soil ratings. The department shall present its findings to the Agricultural Land Assessment
13 Implementation and Oversight Advisory Task Force on or before January 1, 2020.

