

State of South Dakota

NINETY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2019

400B0397

JOINT APPROPRIATIONS ENGROSSED NO. **HB 1256** - 2/25/2019

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
9 may 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 June
13 30, 2020, 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			The refund of real
4	If household income is		property taxes due
5	more than:	but less than	or paid shall be
6	\$ 0	\$5,810 <u>6,017</u>	35%
7	5,811 <u>6,018</u>	6,070 <u>6,286</u>	34%
8	6,071 <u>6,287</u>	6,330 <u>6,556</u>	33%
9	6,331 <u>6,557</u>	6,590 <u>6,825</u>	32%
10	6,591 <u>6,826</u>	6,850 <u>7,094</u>	31%
11	6,851 <u>7,095</u>	7,110 <u>7,364</u>	30%
12	7,111 <u>7,365</u>	7,370 <u>7,633</u>	29%
13	7,371 <u>7,634</u>	7,630 <u>7,902</u>	28%
14	7,631 <u>7,903</u>	7,890 <u>8,171</u>	27%
15	7,891 <u>8,172</u>	8,150 <u>8,441</u>	26%
16	8,151 <u>8,442</u>	8,410 <u>8,710</u>	25%
17	8,411 <u>8,711</u>	8,670 <u>8,979</u>	24%
18	8,671 <u>8,980</u>	8,930 <u>9,248</u>	23%
19	8,931 <u>9,249</u>	9,190 <u>9,518</u>	22%
20	9,191 <u>9,519</u>	9,450 <u>9,787</u>	21%
21	9,451 <u>9,788</u>	9,710 <u>10,056</u>	20%
22	9,711 <u>10,057</u>	9,970 <u>10,326</u>	19%
23	9,971 <u>10,327</u>	10,230 <u>10,595</u>	18%
24	10,231 <u>10,596</u>	10,490 <u>10,864</u>	17%
25	10,491 <u>10,865</u>	10,750 <u>11,133</u>	16%
26	10,751 <u>11,134</u>	11,010 <u>11,403</u>	15%
27	11,011 <u>11,404</u>	11,270 <u>11,672</u>	14%
28	11,271 <u>11,673</u>	11,530 <u>11,941</u>	13%
29	11,531 <u>11,942</u>	11,790 <u>12,210</u>	12%

1 ~~11,791~~ 12,211 ~~12,060~~ 12,490 11%
 2 over ~~12,060~~ 12,490 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	9,740 <u>10,142</u>	55%
10	9,741 <u>10,143</u>	10,101 <u>10,518</u>	53%
11	10,102 <u>10,519</u>	10,462 <u>10,894</u>	51%
12	10,463 <u>10,895</u>	10,823 <u>11,270</u>	49%
13	10,824 <u>11,271</u>	11,184 <u>11,645</u>	47%
14	11,185 <u>11,646</u>	11,545 <u>12,021</u>	45%
15	11,546 <u>12,022</u>	11,906 <u>12,397</u>	43%
16	11,907 <u>12,398</u>	12,267 <u>12,773</u>	41%
17	12,268 <u>12,774</u>	12,628 <u>13,149</u>	39%
18	12,629 <u>13,150</u>	12,989 <u>13,525</u>	37%
19	12,990 <u>13,526</u>	13,350 <u>13,901</u>	35%
20	13,351 <u>13,902</u>	13,711 <u>14,277</u>	33%
21	13,712 <u>14,278</u>	14,072 <u>14,653</u>	31%
22	14,073 <u>14,654</u>	14,433 <u>15,028</u>	29%
23	14,434 <u>15,029</u>	14,794 <u>15,404</u>	27%
24	14,795 <u>15,405</u>	15,155 <u>15,780</u>	25%
25	15,156 <u>15,781</u>	15,516 <u>16,156</u>	23%
26	15,517 <u>16,157</u>	15,877 <u>16,532</u>	21%
27	15,878 <u>16,533</u>	16,240 <u>16,910</u>	19%
28	over 16,240 <u>16,910</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 eight hundred ten~~ six thousand seventeen
5 dollars or less, a sum of two hundred fifty-eight dollars;

6 (2) If the claimant's income is ~~five thousand eight hundred ten~~ six thousand eighteen
7 dollars and not more than ~~twelve thousand sixty~~ twelve thousand four hundred ninety
8 dollars, a sum of forty-six dollars plus three and four-tenths percent of the difference
9 between ~~twelve thousand sixty~~ twelve thousand four hundred ninety dollars and the
10 income of the claimant; and

11 (3) If the claimant's income is more than ~~twelve thousand sixty~~ twelve thousand four
12 hundred ninety 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 seven hundred forty~~ ten thousand one hundred
17 forty-two dollars or less, the sum of five hundred eighty-one dollars;

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

23 (3) If household income is more than ~~sixteen thousand two hundred forty~~ sixteen
24 thousand nine hundred ten 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.