

## 2020 South Dakota Legislature House Bill 1006 ENROLLED

AN ACT

ENTITLED An Act to authorize the secretary of revenue to contract with certain entities for purposes of creating or maintaining a database to determine agricultural income value and to specify the mandatory and permissive data of the database.

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

Section 1. That § 10-6-33.29 be AMENDED:

## **10-6-33.29.** Agricultural income value--Determination--Database of cropland data.

The secretary of revenue, upon notifying the Agricultural Land Assessment Implementation and Oversight Advisory Task Force, may contract with one or more qualified entities for the purpose of creating or maintaining a database to determine the agricultural income value of agricultural land by county, consisting of eight consecutive years of cropland data and noncropland data. The data for the year representing the highest agricultural income value among the eight years and the year representing the lowest agricultural income value among the eight years shall be discarded from the database and the remaining six years averaged for valuation purposes. For each assessment year, the first year of the eight-year data period shall be the year that is nine years less than the assessment year.

The cropland data must include acres planted, acres harvested, yield per acre, and statewide crop prices. The noncropland data must include cash rents and statewide calf prices. The noncropland data may also include rangeland and pastureland animal unit months per acre, rangeland and pastureland acres, and grazing season data.

Any qualified entity contracting with the secretary of revenue pursuant to this section shall provide the data for each county to the secretary of revenue by June first of each year.

For purposes of this section, a qualified entity is a federal or state agency, instrumentality, institution of higher learning, other federal or state authority, or private entity with expertise in researching or evaluating land production capacity.

An Act to authorize the secretary of revenue to contract with certain entities for purposes of creating or maintaining a database to determine agricultural income value and to specify the mandatory and permissive data of the database.

3

I certify that the at the: House as Bill No. 10		Received at this Executive Office this day of, 2020 atM.
	Chief Clerk	By for the Governor
Attest:	Speaker of the House	The attached Act is hereby approved this day of, A.D., 2020
	Chief Clerk	STATE OF SOUTH DAKOTA,
	President of the Senate	SS. Office of the Secretary of State Filed, 2020
Attest:		at o'clockM.
	Secretary of the Senate	Secretary of State
House Bill No. <u>1006</u> File No Chapter No		By Asst. Secretary of State