



2020 South Dakota Legislature
House Bill 1034
ENROLLED

AN ACT

ENTITLED An Act to make an appropriation to fund tax refunds for elderly persons and persons with a disability, 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 for the purpose of providing 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, 2021, shall revert in accordance with the procedures prescribed in chapter 4-8.

Section 4. That § 10-18A-5 be AMENDED:

10-18A-5. Single-member household refund schedule.

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
more than:	property taxes due
	or paid shall be
\$ 0	35%
6,511	34%
6,771	33%
7,031	32%

7,291	7,550	31%
7,551	7,810	30%
7,811	8,070	29%
8,071	8,330	28%
8,331	8,590	27%
8,591	8,850	26%
8,851	9,110	25%
9,111	9,370	24%
9,371	9,630	23%
9,631	9,890	22%
9,891	10,150	21%
10,151	10,410	20%
10,411	10,670	19%
10,671	10,930	18%
10,931	11,190	17%
11,191	11,450	16%
11,451	11,710	15%
11,711	11,970	14%
11,971	12,230	13%
12,231	12,490	12%
12,491	12,760	11%
over 12,760		No refund

Section 5. That § 10-18A-6 be AMENDED:

10-18A-6. Multiple-member household refund schedule.

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:

		The refund of real
If household income is		property taxes due
more than:	but not more than	or paid shall be

\$ 0	\$10,740	55%
10,741	11,101	53%
11,102	11,462	51%
11,463	11,823	49%
11,824	12,184	47%
12,185	12,545	45%
12,546	12,906	43%
12,907	13,267	41%
13,268	13,628	39%
13,629	13,989	37%
13,990	14,350	35%
14,351	14,711	33%
14,712	15,072	31%
15,073	15,433	29%
15,434	15,794	27%
15,795	16,155	25%
16,156	16,516	23%
16,517	16,877	21%
16,878	17,240	19%
over 17,240		No refund

Section 6. That § 10-45A-5 be AMENDED:

10-45A-5. Refund amounts for single-member households.

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

- (3) If the claimant's income is more than twelve thousand seven hundred sixty dollars, no refund.

Section 7. That § 10-45A-6 be AMENDED:

10-45A-6. Refund amounts for multiple-member households.

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

An Act to make an appropriation to fund tax refunds for elderly persons and persons with a disability, and to declare an emergency.

I certify that the attached Act originated in the:
House as Bill No. 1034

Chief Clerk

Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1034
File No. _____
Chapter No. _____

Received at this Executive Office
this ____ day of _____,
2020 at _____ M.

By _____
for the Governor

The attached Act is hereby
approved this _____ day of
_____, A.D., 2020

Governor

STATE OF SOUTH DAKOTA,

ss.

Office of the Secretary of State

Filed _____, 2020
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State