

State of South Dakota

SEVENTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 1999

744C0447

HOUSE TAXATION COMMITTEE ENGROSSED NO. **HB1138** - 2/17/99

Introduced by: Representatives Diedrich (Larry), Brooks, Brown (Richard), Cerny, Chicoine, Crisp, Duniphan, Fischer-Clemens, Garnos, Klaudt, Kooistra, Lucas, McIntyre, McNenny, Michels, Monroe, Peterson, Richter, Sebert, Slaughter, Smidt, Solum, Wetz, and Wilson and Senators Rounds, Albers, Brown (Arnold), Everist, Flowers, Hutmacher, Moore, Munson (David), and Olson

1 FOR AN ACT ENTITLED, An Act to account for how taxes are paid by certain manufactured
2 homes for certain school purposes, to establish how the Department of Revenue shall adjust
3 the computation for local effort, and to classify certain manufactured homes as real property
4 for property tax purposes.

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

6 Section 1. That chapter 13-13 be amended by adding thereto a NEW SECTION to read as
7 follows:

8 The Department of Revenue shall exclude the real property valuation of manufactured
9 homes, considered as real estate pursuant to § 10-4-2.4, and manufactured homes, converted to
10 real estate after July 1, 1999, when computing local effort pursuant to §§ 13-13-10.1 and 13-37-
11 35 for the purpose of the state aid to education formula. The county auditor shall also exclude
12 such real estate value when computing the tax levy for the purpose of the school general fund
13 and special education fund. However, such manufactured homes shall continue to be subject to
14 each tax levy.

1 Section 2. That § 10-4-2.4 be amended to read as follows:

2 10-4-2.4. Real property, for the purposes of ad valorem taxation, includes manufactured
3 homes as defined in subdivision 32-3-1(6) with a model year of ~~1997~~ 1994 or newer. This section
4 does not apply to any manufactured home in the inventory of any dealer as defined in subdivision
5 32-7A-1(1).

6 Section 3. That § 10-4-2.6 be amended to read as follows:

7 10-4-2.6. If a manufactured home with a model year of ~~1997~~ 1994 or newer, is sold by a
8 licensed manufactured home dealer, the dealer shall complete the manufactured home listing
9 form, as prescribed by the secretary of revenue, and send the completed form to the director of
10 equalization of the county in which the manufactured home was delivered. The form shall be sent
11 within thirty days after the delivery of the manufactured home.

12 Section 4. That § 10-4-2.4 be amended to read as follows:

13 10-4-2.4. Real property, for the purposes of ad valorem taxation, includes manufactured
14 homes as defined in subdivision 32-3-1(6) with a model year of ~~1997~~ 1990 or newer. This section
15 does not apply to any manufactured home in the inventory of any dealer as defined in subdivision
16 32-7A-1(1).

17 Section 5. That § 10-4-2.6 be amended to read as follows:

18 10-4-2.6. If a manufactured home with a model year of ~~1997~~ 1990 or newer, is sold by a
19 licensed manufactured home dealer, the dealer shall complete the manufactured home listing
20 form, as prescribed by the secretary of revenue, and send the completed form to the director of
21 equalization of the county in which the manufactured home was delivered. The form shall be sent
22 within thirty days after the delivery of the manufactured home.

23 Section 6. The effective date of sections 4 and 5 of this Act is July 1, 2000.

24 Section 7. That § 10-4-2.4 be amended to read as follows:

25 10-4-2.4. Real property, for the purposes of ad valorem taxation, includes manufactured

1 homes as defined in subdivision 32-3-1(6) with a model year of ~~1997~~ 1985 or newer. This section
2 does not apply to any manufactured home in the inventory of any dealer as defined in subdivision
3 32-7A-1(1).

4 Section 8. That § 10-4-2.6 be amended to read as follows:

5 10-4-2.6. If a manufactured home with a model year of ~~1997~~ 1985 or newer, is sold by a
6 licensed manufactured home dealer, the dealer shall complete the manufactured home listing
7 form, as prescribed by the secretary of revenue, and send the completed form to the director of
8 equalization of the county in which the manufactured home was delivered. The form shall be sent
9 within thirty days after the delivery of the manufactured home.

10 Section 9. The effective date of sections 7 and 8 of this Act is July 1, 2001.

11 Section 10. That § 10-4-2.4 be amended to read as follows:

12 10-4-2.4. Real property, for the purposes of ad valorem taxation, includes manufactured
13 homes as defined in subdivision 32-3-1(6) with a model year of ~~1997~~ 1977 or newer. This section
14 does not apply to any manufactured home in the inventory of any dealer as defined in subdivision
15 32-7A-1(1).

16 Section 11. That § 10-4-2.6 be amended to read as follows:

17 10-4-2.6. If a manufactured home with a model year of ~~1997~~ 1977 or newer, is sold by a
18 licensed manufactured home dealer, the dealer shall complete the manufactured home listing
19 form, as prescribed by the secretary of revenue, and send the completed form to the director of
20 equalization of the county in which the manufactured home was delivered. The form shall be sent
21 within thirty days after the delivery of the manufactured home.

22 Section 12. The effective date of sections 10 and 11 of this Act is July 1, 2002.

1 **BILL HISTORY**

2 1/25/99 First read in House and referred to Taxation. H.J. 172

3 2/2/99 Scheduled for Committee hearing on this date.

4 2/4/99 Scheduled for Committee hearing on this date.

5 2/9/99 Scheduled for Committee hearing on this date.

6 2/11/99 Scheduled for Committee hearing on this date.

7 2/16/99 Scheduled for Committee hearing on this date.

8 2/16/99 Taxation Do Pass Amended, Passed, AYES 11, NAYS 2. H.J. 525