

State of South Dakota

SEVENTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 1999

744C0447

HOUSE BILL NO. 1138

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 and to establish how the Department of Revenue shall
3 adjust the computation for local effort.

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

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

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