

State of South Dakota

SEVENTY-SIXTH SESSION
LEGISLATIVE ASSEMBLY, 2001

663E0609

HOUSE BILL NO. 1177

Introduced by: Representatives Slaughter, Bartling, Flowers, Hennies (Thomas), Jaspers, Madsen, and Sebert and Senators Diedrich (Larry), McCracken, and Moore

1 FOR AN ACT ENTITLED, An Act to revise when certain assessments have to be paid before
2 an assessment may be appealed.

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

4 Section 1. That § 10-59-9 be amended to read as follows:

5 10-59-9. Any taxpayer against whom a certificate of assessment is issued may request a
6 hearing before the secretary if the taxpayer believes that the assessment is based upon a mistake
7 of fact or an error of law. A request for hearing shall be made in writing within thirty days from
8 the date of the certificate of assessment and shall contain a statement indicating the portion of
9 the assessment being contested and the mistake of fact or error of law the taxpayer believes
10 resulted in an invalid assessment. Amended or additional statements of facts or errors of law may
11 be made not less than fourteen days prior to the hearing if the hearing examiner determines such
12 additional or amended statements are in the interest of justice and do not prejudice either party.
13 Hearings are conducted and appeals taken pursuant to the provisions of chapter 1-26. A copy
14 of the hearing examiner's proposed decision, findings of fact and conclusions of law shall be

1 served on all parties when furnished to the secretary. No appeal ~~from a final decision of the~~
2 ~~secretary~~ upon an assessment may be taken to the South Dakota Supreme Court unless any
3 amount ordered paid ~~by the secretary~~ is paid or a bond filed to insure payment of such amount.