

State of South Dakota

SEVENTY-SIXTH SESSION
LEGISLATIVE ASSEMBLY, 2001

663E0609

HOUSE JUDICIARY COMMITTEE ENGROSSED NO.

HB 1177 - 02/05/2001

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~~ chapters
14 1-26 and 1-26D. A copy of the hearing examiner's proposed decision, findings of fact and

1 conclusions of law shall be served on all parties when furnished to the secretary. ~~No~~ If the
2 secretary, pursuant to chapter 1-26D, accepts the final decision of the hearing examiner, no
3 appeal from a final decision of the secretary upon an assessment may be taken unless any amount
4 ordered paid by the secretary is paid or a bond filed to insure payment of such amount. However,
5 if the final decision of the secretary, pursuant to chapter 1-26D, rejects or modifies the decision
6 of the hearing examiner regarding the amount due on the assessment, an appeal may be taken
7 without payment of the amount ordered to be paid and without filing of a bond. If the secretary's
8 decision is affirmed by the circuit court, no appeal may be taken unless any amount ordered to
9 be paid by the secretary is paid or a bond is filed to insure payment of such amount.