

AN ACT

ENTITLED, An Act to revise when certain assessments have to be paid before an assessment may be appealed.

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

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

10-59-9. Any taxpayer against whom a certificate of assessment is issued may request a hearing before the secretary if the taxpayer believes that the assessment is based upon a mistake of fact or an error of law. A request for hearing shall be made in writing within thirty days from the date of the certificate of assessment and shall contain a statement indicating the portion of the assessment being contested and the mistake of fact or error of law the taxpayer believes resulted in an invalid assessment. Amended or additional statements of facts or errors of law may be made not less than fourteen days prior to the hearing if the hearing examiner determines such additional or amended statements are in the interest of justice and do not prejudice either party. Hearings are conducted and appeals taken pursuant to the provisions of chapters 1-26 and 1-26D. A copy of the hearing examiner's proposed decision, findings of fact and conclusions of law shall be served on all parties when furnished to the secretary. If the secretary, pursuant to chapter 1-26D, accepts the final decision of the hearing examiner, no appeal from a final decision of the secretary upon an assessment may be taken unless any amount ordered paid by the secretary is paid or a bond filed to insure payment of such amount. However, if the final decision of the secretary, pursuant to chapter 1-26D, rejects or modifies the decision of the hearing examiner regarding the amount due on the assessment, an appeal may be taken without payment of the amount ordered to be paid and without filing of a bond. If the secretary's decision is affirmed by the circuit court, no appeal may be taken unless any amount ordered to be paid by the secretary is paid or a bond is filed to insure payment of such amount.

An Act to revise when certain assessments have to be paid before an assessment may be appealed.

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1177

Chief Clerk

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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1177
File No. _____
Chapter No. _____

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Received at this Executive Office
this ____ day of _____ ,

20__ at _____ M.

By _____
for the Governor

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The attached Act is hereby
approved this _____ day of
_____, A.D., 20__

Governor

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STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____, 20__
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State