

State of South Dakota

SEVENTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2002

400H0712

SENATE APPROPRIATIONS COMMITTEE

ENGROSSED NO. **SB 185** - 02/01/2002

Introduced by: The Committee on Appropriations at the request of the Governor

1 FOR AN ACT ENTITLED, An Act to make an appropriation to fund tax refunds for elderly and
2 disabled persons and to revise the income eligibility requirements for property tax and sales
3 tax refunds.

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

5 Section 1. There is hereby appropriated from the general fund the sum of one million dollars
6 (\$1,000,000), or so much thereof as may be necessary, to the Department of Revenue to provide
7 refunds for real property tax and sales tax to elderly and disabled persons pursuant chapters 10-
8 18A and 10-45A. An amount not to exceed ten thousand dollars (\$10,000) in fiscal year 2003
9 may be used for the administrative costs of this Act.

10 Section 2. The secretary of revenue shall approve vouchers and the state auditor shall draw
11 warrants to pay expenditures authorized by this Act.

12 Section 3. Any amounts appropriated in this Act not lawfully expended or obligated by
13 June 30, 2003, shall revert in accordance with § 4-8-21.

14 Section 4. That § 10-18A-5 be amended to read as follows:

15 10-18A-5. The amount of refund of real property taxes due or paid for a single-member



1 household made pursuant to this chapter shall be according to the following schedule:

2	If household income is		The refund of real
3			property taxes due
4	more than:	but less than	or paid shall be
5	\$ 0	\$3,250 <u>\$3,500</u>	35%
6	3,251 <u>3,501</u>	3,510 <u>3,760</u>	34%
7	3,511 <u>3,761</u>	3,770 <u>4,020</u>	33%
8	3,771 <u>4,021</u>	4,030 <u>4,280</u>	32%
9	4,031 <u>4,281</u>	4,290 <u>4,540</u>	31%
10	4,291 <u>4,451</u>	4,550 <u>4,800</u>	30%
11	4,551 <u>4,801</u>	4,810 <u>5,060</u>	29%
12	4,811 <u>5,061</u>	5,070 <u>5,320</u>	28%
13	5,071 <u>5,321</u>	5,330 <u>5,580</u>	27%
14	5,531 <u>5,581</u>	5,590 <u>5,840</u>	26%
15	5,591 <u>5,841</u>	5,850 <u>6,100</u>	25%
16	5,851 <u>6,101</u>	6,110 <u>6,360</u>	24%
17	6,111 <u>6,361</u>	6,370 <u>6,620</u>	23%
18	6,371 <u>6,621</u>	6,630 <u>6,880</u>	22%
19	6,631 <u>6,881</u>	6,890 <u>7,140</u>	21%
20	6,891 <u>7,141</u>	7,150 <u>7,400</u>	20%
21	7,151 <u>7,401</u>	7,410 <u>7,660</u>	19%
22	7,411 <u>7,661</u>	7,670 <u>7,920</u>	18%
23	7,671 <u>7,921</u>	7,930 <u>8,180</u>	17%
24	7,931 <u>8,181</u>	8,190 <u>8,440</u>	16%
25	8,191 <u>8,441</u>	8,450 <u>8,700</u>	15%
26	8,451 <u>8,701</u>	8,710 <u>8,960</u>	14%
27	8,711 <u>8,961</u>	8,970 <u>9,220</u>	13%
28	8,971 <u>9,221</u>	9,230 <u>9,480</u>	12%
29	9,231 <u>9,481</u>	9,500 <u>9,750</u>	11%

1 over ~~9,500~~ 9,750 No refund

2 Section 5. That § 10-18A-6 be amended to read as follows:

3 10-18A-6. The amount of refund of real property taxes due or paid for a multiple-member
4 household made pursuant to this chapter shall be according to the following schedule:

5 6	If household income is	but not more than	The refund of real property taxes due or paid shall be
7	at least:		
8	\$ 0	\$6,000 <u>\$6,250</u>	55%
9	6,001 <u>6,251</u>	6,361 <u>6,611</u>	53%
10	6,362 <u>6,612</u>	6,722 <u>6,972</u>	51%
11	6,723 <u>6,973</u>	7,083 <u>7,333</u>	49%
12	7,084 <u>7,334</u>	7,444 <u>7,694</u>	47%
13	7,445 <u>7,695</u>	7,805 <u>8,055</u>	45%
14	7,806 <u>8,056</u>	8,166 <u>8,416</u>	43%
15	8,167 <u>8,417</u>	8,527 <u>8,777</u>	41%
16	8,528 <u>8,778</u>	8,888 <u>9,138</u>	39%
17	8,889 <u>9,139</u>	9,249 <u>9,499</u>	37%
18	9,250 <u>9,500</u>	9,610 <u>9,860</u>	35%
19	9,611 <u>9,861</u>	9,971 <u>10,221</u>	33%
20	9,972 <u>10,222</u>	10,332 <u>10,582</u>	31%
21	10,333 <u>10,583</u>	10,693 <u>10,943</u>	29%
22	10,694 <u>10,944</u>	11,054 <u>11,304</u>	27%
23	11,055 <u>11,305</u>	11,415 <u>11,665</u>	25%
24	11,416 <u>11,666</u>	11,776 <u>12,026</u>	23%
25	11,777 <u>12,027</u>	12,137 <u>12,387</u>	21%
26	12,138 <u>12,388</u>	12,500 <u>12,750</u>	19%
27	over 12,500 <u>12,750</u>		No refund

28 Section 6. That § 10-45A-5 be amended to read as follows:

1 10-45A-5. The amount of any claim made pursuant to this chapter by a claimant from a
2 household consisting solely of one individual shall be determined as follows:

- 3 (1) If the claimant's income is three thousand ~~two hundred fifty~~ five hundred dollars or
4 less, a sum of two hundred fifty-eight dollars;
- 5 (2) If the claimant's income is three thousand ~~two hundred fifty-one~~ five hundred one
6 dollars and not more than nine thousand ~~five hundred~~ seven hundred fifty dollars, a
7 sum of forty-six dollars plus three and four-tenths percent of the difference between
8 nine thousand seven hundred fifty dollars and the income of the claimant;
- 9 (3) If the claimant's income is more than nine thousand ~~five hundred~~ seven hundred fifty
10 dollars, no refund.

11 Section 7. That § 10-45A-6 be amended to read as follows:

12 10-45A-6. The amount of any claim made pursuant to this chapter by a claimant from a
13 household consisting of more than one individual shall be determined as follows:

- 14 (1) If household income is six thousand two hundred fifty dollars or less, the sum of five
15 hundred eighty-one dollars;
- 16 (2) If household income is six thousand ~~one~~ two hundred fifty-six dollars and not more
17 than twelve thousand ~~five hundred~~ seven hundred fifty dollars, a sum of seventy-four
18 dollars plus seven and eight-tenths percent of the difference between twelve thousand
19 seven hundred fifty dollars and total household income;
- 20 (3) If household income is more than twelve thousand ~~five hundred~~ seven hundred fifty
21 dollars, no refund.