

## AN ACT

ENTITLED, An Act to make an appropriation to fund certain property and sales tax refunds for elderly persons and persons living with a disability, to make an appropriation to fund sales tax on food refunds, and to revise the eligibility requirements for the sales tax on food refund program.

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

Section 1. There is hereby appropriated from the general fund the sum of six hundred fifty thousand dollars (\$650,000), or so much thereof as may be necessary, to the Department of Revenue and Regulation to provide refunds for real property tax and sales tax to elderly persons and persons living with a disability pursuant to chapters 10-18A and 10-45A. An amount not to exceed twenty thousand dollars in fiscal year 2010 may be used for the administrative costs of this Act.

Section 2. The secretary of revenue and regulation shall approve vouchers and the state auditor shall draw warrants to pay expenditures authorized by section 1 of this Act.

Section 3. There is hereby appropriated from the general fund the sum of nine hundred ninety-two thousand one hundred twenty-eight dollars (\$992,128), or so much thereof as may be necessary, and three hundred eighty-nine thousand six hundred twenty dollars (\$389,620) of other fund expenditure authority, or so much thereof as may be necessary, to the Department of Social Services to provide sales tax on food refunds for South Dakota families pursuant to chapter 28-1.

Section 4. The secretary of the Department of Social Services shall approve vouchers and the state auditor shall draw warrants to pay expenditures authorized by section 3 of this Act.

Section 5. Any amounts appropriated in this Act not lawfully expended or obligated shall revert in accordance with the procedures prescribed in chapter 4-8.

Section 6. That § 28-1-71 be amended to read as follows:

28-1-71. To be eligible for the sales tax on food refund program, a person shall:

- (1) Be a South Dakota resident;
- (2) Be the head of the household and certify the number of persons in the household;
- (3) Have countable income above one hundred thirty percent and below one hundred fifty-one percent of the federal poverty level, as updated annually by the Department of Social Services in administrative rules promulgated pursuant to chapter 1-26;
- (4) Not be a recipient of food stamp benefits.

An Act to make an appropriation to fund certain property and sales tax refunds for elderly persons and persons living with a disability.

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I certify that the attached Act originated in the

HOUSE as Bill No. 1237

\_\_\_\_\_  
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. 1237  
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