

AN ACT

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

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

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

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

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

10-18A-5. The amount of refund of real property taxes due or paid for a single-member household made pursuant to this chapter shall be according to the following schedule:

If household income is		The refund of real property taxes due or paid shall be
more than:	but less than	
\$ 0	\$3,500	35%
3,501	3,760	34%
3,761	4,020	33%
4,021	4,280	32%
4,281	4,540	31%
4,541	4,800	30%

4,801	5,060	29%
5,061	5,320	28%
5,321	5,580	27%
5,581	5,840	26%
5,841	6,100	25%
6,101	6,360	24%
6,361	6,620	23%
6,621	6,880	22%
6,881	7,140	21%
7,141	7,400	20%
7,401	7,660	19%
7,661	7,920	18%
7,921	8,180	17%
8,181	8,440	16%
8,441	8,700	15%
8,701	8,960	14%
8,961	9,220	13%
9,221	9,480	12%
9,481	9,750	11%
over 9,750		No refund

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

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

If household income is		The refund of real property taxes due or paid shall be
at least:	but not more than	
\$ 0	\$6,250	55%
6,251	6,611	53%

6,612	6,972	51%
6,973	7,333	49%
7,334	7,694	47%
7,695	8,055	45%
8,056	8,416	43%
8,417	8,777	41%
8,778	9,138	39%
9,139	9,499	37%
9,500	9,860	35%
9,861	10,221	33%
10,222	10,582	31%
10,583	10,943	29%
10,944	11,304	27%
11,305	11,665	25%
11,666	12,026	23%
12,027	12,387	21%
12,388	12,750	19%
over 12,750		No refund

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

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

- (1) If the claimant's income is three thousand five hundred dollars or less, a sum of two hundred fifty-eight dollars;
- (2) If the claimant's income is three thousand five hundred one dollars and not more than nine thousand seven hundred fifty dollars, a sum of forty-six dollars plus three and four-tenths percent of the difference between nine thousand seven hundred fifty dollars and the income of the claimant;

(3) If the claimant's income is more than nine thousand seven hundred fifty dollars, no refund.

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

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

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

An Act to make an appropriation to fund tax refunds for elderly and disabled persons and to revise the income eligibility requirements for property tax and sales tax refunds.

=====

I certify that the attached Act originated in the

SENATE as Bill No. 185

\_\_\_\_\_  
Secretary of the Senate

=====

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

Senate Bill No. 185  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

=====

Received at this Executive Office this \_\_\_\_\_ day of \_\_\_\_\_ ,

20\_\_\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor

=====

The attached Act is hereby approved this \_\_\_\_\_ day of \_\_\_\_\_ , A.D., 20\_\_\_\_

\_\_\_\_\_  
Governor

=====

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