

## 2023 South Dakota Legislature

**House Bill 1141****AMENDMENT 1141C  
FOR THE INTRODUCED BILL**

1 **An Act to ~~to encourage the reduction of taxes in the State of South Dakota~~ provide**  
2 **property tax relief for owner-occupied single-family dwellings.**

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

4 ~~**Section 1.** This Act establishes and modifies provisions to encourage the reduction of taxes~~  
5 ~~in this state.~~

6 **Section 1. That chapter 10-13 be amended with a NEW SECTION:**

7 For each owner-occupied single-family dwelling in a county, the county auditor  
8 shall annually submit by November 1 to the Department of Revenue the name of each  
9 property owner, address, and taxes due for the assessment year. The Department of  
10 Revenue may request additional information from the county auditor to verify the correct  
11 information from the county.

12 **Section 2. That chapter 10-13 be amended with a NEW SECTION:**

13 Beginning in assessment year 2023, for property taxes payable in 2024 and in each  
14 assessment and payable year thereafter, the Department of Revenue upon review and  
15 confirmation of the information required to be submitted pursuant to section 1 of this Act  
16 shall provide a property tax credit payment of three hundred dollars to the property owner  
17 of each owner-occupied single-family dwelling, as defined in § 10-13-39, within each  
18 county.

19 A tax credit payment, applicable under this section to an owner-occupied single-  
20 family dwelling, may:

- 21 (1) Be provided to or claimed by only one person; and  
22 (2) Not exceed the lesser of three hundred dollars or the tax amount due on  
23 the property.