

2025 South Dakota Legislature

Senate Bill 141**AMENDMENT 141A
FOR THE INTRODUCED BILL**

1 **An Act to distinguish between new construction and improvements to existing**
2 **structures for purposes of calculating increases in revenue payable from**
3 **property taxes.**

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

5 **Section 1. That a NEW SECTION be added to chapter 10-13:**

6 For purposes of § 10-13-35, the increase in taxable value from the improvement
7 of real property does not include additions to, or improvements of, existing structures
8 affixed to land, if the improvements result in an increase in the value of the structure of
9 forty percent or less.

10 **Section 2. That a NEW SECTION be added to chapter 13-16:**

11 For purposes of § 13-16-7, the increase in taxable value from the improvement of
12 real property does not include additions to, or improvements of, existing structures affixed
13 to land, if the improvements result in an increase in the value of the structure of forty
14 percent or less.