

2020 South Dakota Legislature

House Bill 1034

AMENDMENT 1034A FOR THE INTRODUCED BILL

1 **An Act to make an appropriation to fund tax refunds for elderly persons and persons**
 2 **with a disability, and to declare an emergency.**

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

4 **Section 1.** There is hereby appropriated from the general fund the sum of four hundred fifty
 5 thousand dollars (\$450,000), or so much thereof as may be necessary, to the Department of
 6 Revenue for the purpose of providing refunds for real property tax and sales tax to elderly
 7 and disabled persons pursuant to chapters 10-18A and 10-45A. An amount not to exceed
 8 twenty thousand dollars may be used for the administrative costs of this Act.

9 **Section 2.** The secretary of the Department of Revenue shall approve vouchers and the state
 10 auditor shall draw warrants to pay expenditures authorized by this Act.

11 **Section 3.** Any amounts appropriated in this Act not lawfully expended or obligated by June
 12 30, 2021, shall revert in accordance with the procedures prescribed in chapter 4-8.

13 **Section 4.** That § 10-18A-5 be AMENDED:

10-18A-5. Single-member household refund schedule.

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

		The refund of real
If household income is		property taxes due
more than:	but less than	or paid shall be
\$ 0	\$6,017 <u>6,510</u>	35%
6,018 <u>6,511</u>	6,286 <u>6,770</u>	34%
6,287 <u>6,771</u>	6,556 <u>7,030</u>	33%

1	<u>6,557,031</u>	<u>6,825,290</u>	32%
2	<u>6,826,291</u>	<u>7,094,550</u>	31%
3	<u>7,095,551</u>	<u>7,364,810</u>	30%
4	<u>7,365,811</u>	<u>7,633,070</u>	29%
5	<u>7,634,071</u>	<u>7,902,330</u>	28%
6	<u>7,903,331</u>	<u>8,171,590</u>	27%
7	<u>8,172,591</u>	<u>8,441,850</u>	26%
8	<u>8,442,851</u>	<u>8,710,110</u>	25%
9	<u>8,711,111</u>	<u>8,979,370</u>	24%
10	<u>8,980,111</u>	<u>9,248,370</u>	23%
11	<u>9,249,631</u>	<u>9,518,890</u>	22%
12	<u>9,519,891</u>	<u>9,787,150</u>	21%
13	<u>9,788,151</u>	<u>10,056,410</u>	20%
14	<u>10,057,411</u>	<u>10,326,670</u>	19%
15	<u>10,327,671</u>	<u>10,595,930</u>	18%
16	<u>10,596,931</u>	<u>10,864,190</u>	17%
17	<u>10,865,191</u>	<u>11,133,450</u>	16%
18	<u>11,134,451</u>	<u>11,403,710</u>	15%
19	<u>11,404,711</u>	<u>11,672,970</u>	14%
20	<u>11,673,971</u>	<u>11,941,230</u>	13%
21	<u>11,942,231</u>	<u>12,210,490</u>	12%
22	<u>12,211,491</u>	<u>12,490,760</u>	11%
23	over <u>12,490,760</u>		No refund

Section 5. That § 10-18A-6 be AMENDED:

10-18A-6. Multiple-member household refund schedule.

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:

	The refund of real
If household income is	property taxes due

	more than:	but not more than	or paid shall be
1			
2	\$ 0	\$10,142 <u>10,740</u>	55%
3	10,143 <u>10,741</u>	10,518 <u>11,101</u>	53%
4	10,519 <u>11,102</u>	10,894 <u>11,462</u>	51%
5	10,895 <u>11,463</u>	11,270 <u>11,823</u>	49%
6	11,271 <u>11,824</u>	11,645 <u>12,184</u>	47%
7	11,646 <u>12,185</u>	12,021 <u>12,545</u>	45%
8	12,022 <u>12,546</u>	12,397 <u>12,906</u>	43%
9	12,398 <u>12,907</u>	12,773 <u>13,267</u>	41%
10	12,774 <u>13,268</u>	13,149 <u>13,628</u>	39%
11	13,150 <u>13,629</u>	13,525 <u>13,989</u>	37%
12	13,526 <u>13,990</u>	13,901 <u>14,350</u>	35%
13	13,902 <u>14,351</u>	14,277 <u>14,711</u>	33%
14	14,278 <u>14,712</u>	14,653 <u>15,072</u>	31%
15	14,654 <u>15,073</u>	15,028 <u>15,433</u>	29%
16	15,029 <u>15,434</u>	15,404 <u>15,794</u>	27%
17	15,405 <u>15,795</u>	15,780 <u>16,155</u>	25%
18	15,781 <u>16,156</u>	16,156 <u>16,516</u>	23%
19	16,157 <u>16,517</u>	16,532 <u>16,877</u>	21%
20	16,533 <u>16,878</u>	16,910 <u>17,240</u>	19%
21	over 16,910 <u>17,240</u>		No refund

Section 6. That § 10-45A-5 be AMENDED:

10-45A-5. Refund amounts for single-member households.

The amount of any claim made pursuant to this chapter by a claimant from a household consisting solely of one person shall be determined as follows:

- (1) If the claimant's income is ~~six thousand seventeen~~six thousand five hundred ten dollars or less, a sum of two hundred fifty-eight dollars;
- (2) If the claimant's income is ~~six thousand eighteen~~six thousand five hundred eleven dollars and not more than ~~twelve thousand four hundred ninety~~twelve thousand seven hundred sixty dollars, a sum of forty-six dollars plus three and four-tenths

- 1 percent of the difference between ~~twelve thousand four hundred ninety-two~~
2 ~~thousand seven hundred sixty~~ dollars and the income of the claimant; and
3 (3) If the claimant's income is more than ~~twelve thousand four hundred ninety-two~~
4 ~~thousand seven hundred sixty~~ dollars, no refund.

5 **Section 7.** That § 10-45A-6 be AMENDED:

6 **10-45A-6. Refund amounts for multiple-member households.**

7 The amount of any claim made pursuant to this chapter by a claimant from a
8 household consisting of more than one person shall be determined as follows:

- 9 (1) If household income is ~~ten thousand one hundred forty-two~~ ten thousand seven
10 hundred forty dollars or less, the sum of five hundred eighty-one dollars;
11 (2) If household income is ~~ten thousand one hundred forty-three~~ ten thousand seven
12 hundred forty-one dollars and not more than ~~sixteen thousand nine hundred ten~~
13 ~~seventeen thousand two hundred forty~~ dollars, a sum of seventy-four dollars plus
14 seven and eight-tenths percent of the difference between ~~sixteen thousand nine~~
15 ~~hundred ten~~ seventeen thousand two hundred forty dollars and total household
16 income; and
17 (3) If household income is more than ~~sixteen thousand nine hundred ten~~ seventeen
18 thousand two hundred forty dollars, no refund.

19 **Section 8.** Whereas, this Act is necessary for the support of the state government and its
20 existing public institutions, an emergency is hereby declared to exist, and this Act shall be in
21 full force and effect from and after its passage and approval.