



# 2020 South Dakota Legislature

## House Bill 1034

JOINT APPROPRIATIONS ENGROSSED

*Introduced by: The Committee on Appropriations at the request of the Office of the Governor*

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:

14 **10-18A-5. Single-member household refund schedule.**

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

		The refund of real
		property taxes due
		or paid shall be
17		
18	If household income is	
19	more than:	but less than
20	\$ 0	\$6,0176,510
21	<u>6,0186,511</u>	<u>6,2866,770</u>
22	<u>6,2876,771</u>	<u>6,5567,030</u>
23	<u>6,5577,031</u>	<u>6,8257,290</u>

1	<u>6,8267,291</u>	<u>7,0947,550</u>	31%
2	<u>7,0957,551</u>	<u>7,3647,810</u>	30%
3	<u>7,3657,811</u>	<u>7,6338,070</u>	29%
4	<u>7,6348,071</u>	<u>7,9028,330</u>	28%
5	<u>7,9038,331</u>	<u>8,1718,590</u>	27%
6	<u>8,1728,591</u>	<u>8,4418,850</u>	26%
7	<u>8,4428,851</u>	<u>8,7109,110</u>	25%
8	<u>8,7119,111</u>	<u>8,9799,370</u>	24%
9	<u>8,9809,371</u>	<u>9,2489,630</u>	23%
10	<u>9,2499,631</u>	<u>9,5189,890</u>	22%
11	<u>9,5199,891</u>	<u>9,78710,150</u>	21%
12	<u>9,78810,151</u>	<u>10,05610,410</u>	20%
13	<u>10,05710,411</u>	<u>10,32610,670</u>	19%
14	<u>10,32710,671</u>	<u>10,59510,930</u>	18%
15	<u>10,59610,931</u>	<u>10,86411,190</u>	17%
16	<u>10,86511,191</u>	<u>11,13311,450</u>	16%
17	<u>11,13411,451</u>	<u>11,40311,710</u>	15%
18	<u>11,40411,711</u>	<u>11,67211,970</u>	14%
19	<u>11,67311,971</u>	<u>11,94112,230</u>	13%
20	<u>11,94212,231</u>	<u>12,21012,490</u>	12%
21	<u>12,21112,491</u>	<u>12,49012,760</u>	11%
22	over <u>12,49012,760</u>		No refund

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

24 **10-18A-6. Multiple-member household refund schedule.**

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

27			The refund of real
28	If household income is		property taxes due
29	more than:	but not more than	or paid shall be

1	\$ 0	<del>\$10,142</del> <u>10,740</u>	55%
2	<del>10,143</del> <u>10,741</u>	<del>10,518</del> <u>11,101</u>	53%
3	<del>10,519</del> <u>11,102</u>	<del>10,894</del> <u>11,462</u>	51%
4	<del>10,895</del> <u>11,463</u>	<del>11,270</del> <u>11,823</u>	49%
5	<del>11,271</del> <u>11,824</u>	<del>11,645</del> <u>12,184</u>	47%
6	<del>11,646</del> <u>12,185</u>	<del>12,021</del> <u>12,545</u>	45%
7	<del>12,022</del> <u>12,546</u>	<del>12,397</del> <u>12,906</u>	43%
8	<del>12,398</del> <u>12,907</u>	<del>12,773</del> <u>13,267</u>	41%
9	<del>12,774</del> <u>13,268</u>	<del>13,149</del> <u>13,628</u>	39%
10	<del>13,150</del> <u>13,629</u>	<del>13,525</del> <u>13,989</u>	37%
11	<del>13,526</del> <u>13,990</u>	<del>13,901</del> <u>14,350</u>	35%
12	<del>13,902</del> <u>14,351</u>	<del>14,277</del> <u>14,711</u>	33%
13	<del>14,278</del> <u>14,712</u>	<del>14,653</del> <u>15,072</u>	31%
14	<del>14,654</del> <u>15,073</u>	<del>15,028</del> <u>15,433</u>	29%
15	<del>15,029</del> <u>15,434</u>	<del>15,404</del> <u>15,794</u>	27%
16	<del>15,405</del> <u>15,795</u>	<del>15,780</del> <u>16,155</u>	25%
17	<del>15,781</del> <u>16,156</u>	<del>16,156</del> <u>16,516</u>	23%
18	<del>16,157</del> <u>16,517</u>	<del>16,532</del> <u>16,877</u>	21%
19	<del>16,533</del> <u>16,878</u>	<del>16,910</del> <u>17,240</u>	19%
20	over <del>16,910</del> <u>17,240</u>		No refund

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

22 **10-45A-5. Refund amounts for single-member households.**

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

- 25 (1) If the claimant's income is ~~six thousand seventeen~~six thousand five hundred ten  
26 dollars or less, a sum of two hundred fifty-eight dollars;
- 27 (2) If the claimant's income is ~~six thousand eighteen~~six thousand five hundred eleven  
28 dollars and not more than ~~twelve thousand four hundred ninety~~twelve thousand  
29 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.