

State of South Dakota

SEVENTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 1999

960C0138

HOUSE TAXATION COMMITTEE ENGROSSED NO. **HB1146** - 1/29/99

Introduced by: Representatives Fiegen, Koskan, and Richter and Senators Hainje and Paisley

1 FOR AN ACT ENTITLED, An Act to revise the procedure for determining when the unpaid
2 taxes of a mobile home are delinquent.

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

4 Section 1. That § 10-9-10 be amended to read as follows:

5 10-9-10. ~~The~~ On May first, after the tax as computed as prescribed in § 10-9-9 ~~becomes due~~
6 ~~and payable immediately to the county treasurer for the current year. However, the tax does not~~
7 ~~become delinquent if one-half of the tax is paid on or before April thirtieth and the second half~~
8 ~~paid on or before October thirty-first of that year or if registered after April thirtieth if paid on~~
9 ~~or before October thirty-first of that year~~ has been assessed, one-half of the unpaid real estate
10 tax is delinquent. However, any real estate tax totaling fifty dollars or less shall be paid in full on
11 or before April thirtieth. If the other half of the real estate tax is not paid on or before October
12 thirty-first of that year, that portion of the unpaid real estate tax is delinquent. If a mobile home
13 is registered after October thirty-first, the taxes for that year shall be paid within thirty days. Any
14 delinquent tax immediately becomes subject to the provisions of §§ 10-9-12, 10-9-13, and
15 10-9-13.1.

1 **BILL HISTORY**

2 1/25/99 First read in House and referred to Taxation. H.J. 174

3 1/28/99 Scheduled for Committee hearing on this date.

4 1/28/99 Taxation Do Pass Amended, Passed, AYES 13, NAYS 0. H.J. 234