

Minutes: Senate Taxation

Monday, February 23, 2026 10:00 AM

Roll Call

Present: Sen. Crabtree, Sen. Grove, Sen. Blanc, Sen. Davis, Sen. Hulse, Sen. Hohn, and Sen. Peterson (Sue)

The meeting was called to order by Senator Peterson (Sue)

MOTION: TO APPROVE THE MINUTES OF FRIDAY, FEBRUARY 20TH

Moved by: Hulse
Second by: Crabtree
Action: Prevailed by voice vote

SB 216 : limit annual valuation increases on owner-occupied single-family dwellings and provide an exception for mill rate limitations on taxing districts.

Presented by: Senator Amber Hulse
Proponents: Lea Anne McWhorter, Self

MOTION: AMEND SB 216

216A

On page 1, line 1, of the Introduced bill, delete "limit annual valuation increases on owner-occupied single-family dwellings and provide an exception for mill rate limitations on taxing districts" and insert "provide a use for moneys deposited into the homeowner tax reduction fund"

On the Introduced bill, delete everything after the enacting clause and insert:
"

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

The moneys in the homeowner tax reduction fund, as created in Senate Bill 125, and enacted by the One Hundred First Legislature, must be used to reduce the maximum mill levies imposed on owner-occupied single-family dwellings for school district general fund and special education fund levies."

Moved by: Crabtree
Second by: Hohn
Action: Prevailed by voice vote

MOTION: DO PASS SB 216 AS AMENDED

Moved by: Crabtree
Second by: Davis
Action: Failed by Majority Members Elect (3-4-0-0)

Voting Yes: Crabtree, Davis, and Hulse

Voting No: Grove, Blanc, Hohn, and Peterson (Sue)

MOTION: DEFER SB 216 TO THE 41ST LEGISLATIVE DAY

Moved by: Grove

Second by: Hohn

Action: Prevailed by Majority Members Elect (4-2-1-0)

Voting Yes: Grove, Blanc, Hohn, and Peterson (Sue)

Voting No: Crabtree and Davis

Excused: Hulse

HB 1233 : modify provisions for a tax collection agreement with an Indian tribe.

Presented by: Representative Peri Pourier

Proponents: Mike Houdyshell, South Dakota Department of Revenue

Ross B. Garelick Bell, Rosebud Sioux Tribe

Ross B. Garelick Bell, Crow Creek Sioux Tribe

MOTION: DO PASS HB 1233

Moved by: Grove

Second by: Blanc

Action: Prevailed by Majority Members Elect (6-0-1-0)

Voting Yes: Crabtree, Grove, Blanc, Davis, Hohn, and Peterson (Sue)

Excused: Hulse

HAVING PASSED UNANIMOUSLY, THE CHAIR CERTIFIED HB 1233 AS UNCONTESTED AND AS SUCH BE PLACED ON THE CONSENT CALENDAR.

SB 196 : increase the income limits for a property tax assessment freeze.

Presented by: Senator Chris Karr (Handout(s) #1)

Proponents: Erik Nelson, AARP South Dakota

Opponents: Mike Houdyshell, South Dakota Department of Revenue

Matthew M. Bogue, South Dakota Farm Bureau Federation

MOTION: DEFER SB 196 TO THE 41ST LEGISLATIVE DAY

Moved by: Hulse

Second by: Davis

Action: Failed by Majority Members Elect (3-4-0-0)

Voting Yes: Crabtree, Davis, and Hulse

Voting No: Grove, Blanc, Hohn, and Peterson (Sue)

MOTION: DO PASS SB 196

Moved by: Blanc
Second by: Grove
Action: Prevailed by Majority Members Elect (4-3-0-0)

Voting Yes: Grove, Blanc, Hohn, and Peterson (Sue)

Voting No: Crabtree, Davis, and Hulse

HB 1260 : authorize the establishment of municipal property tax rebate programs.

Presented by: Representative Greg Jamison

MOTION: DO PASS HB 1260

Moved by: Crabtree
Second by: Hulse
Action: Prevailed by Majority Members Elect (7-0-0-0)

Voting Yes: Crabtree, Grove, Blanc, Davis, Hulse, Hohn, and Peterson (Sue)

HAVING PASSED UNANIMOUSLY, THE CHAIR CERTIFIED HB 1260 AS UNCONTESTED AND AS SUCH BE PLACED ON THE CONSENT CALENDAR.

MOTION: ADJOURN

Moved by: Hulse
Second by: Grove
Action: Prevailed by voice vote

Amy Hansen, Committee Secretary

/s/ SUE PETERSON
Sue Peterson, Chair