



2023 South Dakota Legislature
House Bill 1034
ENROLLED

AN ACT

ENTITLED An Act to modify tax refunds for elderly persons and persons with a disability, to make an appropriation therefor, and to declare an emergency.

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

Section 1. There is hereby appropriated from the general fund the sum of \$450,000 to the Department of Revenue, for purposes of providing refunds for real property tax and sales tax to elderly and disabled persons pursuant to chapters 10-18A and 10-45A. A portion of the appropriated sum not to exceed twenty thousand dollars may be used for the administrative costs of this Act.

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

Section 3. Any amounts appropriated in this Act not lawfully expended or obligated by June 30, 2024, shall revert in accordance with the procedures prescribed in chapter 4-8.

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

10-18A-5. The amount of refund of real property taxes due or paid for a single-member household made pursuant to this chapter shall be according to the following schedule:

If household income is		The refund of real property taxes due or paid shall be
more than:	but not more than	
\$ 0	\$8,949	35%
8,950	9,199	34%
9,200	9,449	33%
9,450	9,699	32%

9,700	9,949	31%
9,950	10,199	30%
10,200	10,449	29%
10,450	10,699	28%
10,700	10,949	27%
10,950	11,199	26%
11,200	11,449	25%
11,450	11,699	24%
11,700	11,949	23%
11,950	12,199	22%
12,200	12,449	21%
12,450	12,699	20%
12,700	12,949	19%
12,950	13,199	18%
13,200	13,449	17%
13,450	13,699	16%
13,700	13,949	15%
13,950	14,199	14%
14,200	14,449	13%
14,450	14,699	12%
14,700	14,949	11%
over 14,949		No refund

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

10-18A-6. 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

\$ 0	\$13,841	55%
13,842	14,191	53%
14,192	14,541	51%
14,542	14,891	49%
14,892	15,241	47%
15,242	15,591	45%
15,592	15,941	43%
15,942	16,291	41%
16,292	16,641	39%
16,642	16,991	37%
16,992	17,341	35%
17,342	17,691	33%
17,692	18,041	31%
18,042	18,391	29%
18,392	18,741	27%
18,742	19,091	25%
19,092	19,441	23%
19,442	19,791	21%
19,792	20,141	19%
over 20,141		No refund

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

10-45A-5. 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 eight thousand nine hundred forty-nine dollars or less, a sum of two hundred fifty-eight dollars;
- (2) If the claimant's income is eight thousand nine hundred fifty and not more than fourteen thousand nine hundred forty-nine dollars, a sum of forty-six dollars plus three and four-tenths percent of the difference between fourteen thousand nine hundred forty-nine dollars and the income of the claimant; and

- (3) If the claimant's income is more than fourteen thousand nine hundred forty-nine dollars, no refund.

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

10-45A-6. The amount of any claim made pursuant to this chapter by a claimant from a household consisting of more than one person shall be determined as follows:

- (1) If household income is thirteen thousand eight hundred forty-one dollars or less, the sum of five hundred eighty-one dollars;
- (2) If household income is thirteen thousand eight hundred forty-two dollars and not more than twenty thousand one hundred forty-one dollars, a sum of seventy-four dollars plus seven and eight-tenths percent of the difference between twenty thousand one hundred forty-one dollars and total household income; and
- (3) If household income is more than twenty thousand one hundred forty-one dollars, no refund.

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

An Act to modify tax refunds for elderly persons and persons with a disability, to make an appropriation therefor, and to declare an emergency.

I certify that the attached Act originated in the:
House as Bill No. 1034

Received at this Executive Office this ____ day of _____, 2023 at _____ M.

Chief Clerk

By _____ for the Governor

Speaker of the House

The attached Act is hereby approved this ____ day of _____, A.D., 2023

Attest:

Chief Clerk

Governor

STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

President of the Senate

Attest:

Filed _____, 2023
at _____ o'clock __ M.

Secretary of the Senate

Secretary of State

House Bill No. 1034
File No. _____
Chapter No. _____

By _____
Asst. Secretary of State