State of South Dakota

NINETY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, **2019**

992B0202

HOUSE BILL NO. 1081

Introduced by: Representatives Zikmund, Barthel, Beal, Bordeaux, Borglum, Brunner, Cwach, Deutsch, Diedrich, Duba, Duvall, Finck, Glanzer, Goodwin, Gosch, Greenfield (Lana), Healy, Howard, Jensen (Kevin), Johnson (David), Koth, Latterell, Lesmeister, Livermont, Marty, McCleerey, Mulally, Peterson (Kent), Peterson (Sue), Qualm, Rasmussen, Ring, Schoenfish, Smith (Jamie), Steele, Sullivan, and Willadsen and Senators Stalzer, DiSanto, Kennedy, Nesiba, Novstrup, Rusch, Russell, Schoenbeck, Solano, Steinhauer, and Wismer

1   FOR AN ACT ENTITLED, An Act to authorize certain paraplegic or amputee veterans or their

2   surviving spouses to retain a property tax exemption without having to reapply each year.

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

4   Section 1. That § 10-4-24.10 be amended to read:

5   10-4-24.10. ~~To the extent that a~~ A dwelling or part ~~thereof~~ of a dwelling designed as

6   provided in § 10-4-24.9 that is owned and occupied for the full calendar year in which a tax is

7   to be levied by a paraplegic veteran, a veteran with the loss or loss of use of both lower

8   extremities, or the unremarried widow or widower of ~~such a veteran, the same shall be~~ the

9   veteran is exempt from taxation. Notwithstanding any other provision of law, if the director of

10   equalization determines that a veteran or the veteran's unremarried widow or widower is entitled

11   to the exemption provided in this section, the veteran or the veteran's unremarried widow or

12   widower retains that exemption until the property ownership is transferred, the veteran or the

1 veteran's unremarried widow or widower ceases to occupy the dwelling, or the property has a

2 change in use. If the legal description of the property is changed, the exemption remains in place

3 as long as the veteran or the veteran's unremarried widow or widower continues to reside in the

4 dwelling.