ENTITLED, An Act to revise certain provisions regarding riparian buffer strips.

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

Section 1. That § 10-6-31.7 be amended to read:

10-6-31.7. Any agricultural land within one hundred twenty feet of:

- (1) A lake assigned immersion recreation or limited contact recreational beneficial uses in ARSD 74:51:02:02 and listed in ARSD 74:51:02:04; or
- (2) A river or stream assigned any of the warmwater or coldwater fish life propagation beneficial uses in ARSD 74:51:03:02 and listed in ARSD 74:51:03:04 to 74:51:03:27, inclusive;

that meets the requirements of § 10-6-31.8 is specifically classified for the purpose of taxation as a riparian buffer strip. The riparian buffer strip shall be assessed at sixty percent of its agricultural income value as determined by §§ 10-6-33.28 to 10-6-33.34, inclusive.

In addition, the board of county commissioners may, by resolution, authorize the director of equalization to treat any agricultural land within one hundred twenty feet of a tributary to any lake, river, or stream specified in subdivision (1) and (2) as a riparian buffer strip for the purposes of taxation. The riparian buffer strip shall meet the requirements of § 10-6-31.8 and shall be assessed at sixty percent of its agricultural income value as determined by §§ 10-6-33.28 to 10-6-33.34, inclusive.

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I certify that the attached Act originated in the	Received at this Executive Office this day of,
HOUSE as Bill No. 1119	20 at M.
Chief Clerk	By for the Governor
Speaker of the House	The attached Act is hereby approved this day of, A.D., 20
Attest:	
Chief Clerk	Governor
	STATE OF SOUTH DAKOTA, ss.
President of the Senate	Office of the Secretary of State
Attest:	Filed, 20 at o'clock M.
Secretary of the Senate	
	Secretary of State
H D'IIN 1110	By
House Bill No File No Chapter No	Asst. Secretary of State