

State of South Dakota

NINETY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2019

862B0644

SENATE BILL NO. 169

Introduced by: Senators Kolbeck, Blare, Cronin, Foster, Greenfield (Brock), Maher, and
Nesiba and Representatives Koth, Greenfield (Lana), and Post

1 FOR AN ACT ENTITLED, An Act to allow a property tax extension for certain federal workers
2 and to declare an emergency.

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

4 Section 1. That the code be amended by adding a NEW SECTION to read:

5 A federal worker, including a federal government employee and an employee of a federal
6 government contractor, may request a property tax extension from the county treasurer of the
7 county where the federal worker's property is located. A request for an extension shall include
8 a signed affidavit stating that the federal worker has not received paychecks from the worker's
9 employment because of the federal government shutdown and include a copy of the employee's
10 federal identification. If the federal worker meets the requirements of this section, the county
11 shall grant an extension and give the federal worker until ninety days after the date the President
12 signs the final regular appropriations bill to pay any property tax due. No tax delinquency
13 penalty may be assessed against a federal worker who receives an extension under this section,
14 unless the federal worker fails to pay the property tax due more than ninety days after the date
15 the President signs the final regular appropriations bill.



1 Section 2. That the code be amended by adding a NEW SECTION to read:

2 Under this Act, no extension may be granted after the federal government shutdown ends

3 and no extension may be granted after December 31, 2019.

4 Section 3. Whereas, this Act is necessary for the immediate preservation of the public peace,

5 health, or safety, an emergency is hereby declared to exist, and this Act shall be in full force and

6 effect from and after its passage and approval.