**24:52:01:01.  Donated objects as tax deductions.** Donations to the museum are tax deductible as charitable contributions for the value of the property as determined by an appraisal or receipt. The donor shall secure the appraisal. Staff members may not appraise donations.

 **Source:** 13 SDR 23, effective September 1, 1986.

 **General Authority:** SDCL 1-18C-12.

 **Law Implemented:** SDCL 1-18C-12.