**64:47:01:06.  Cash public assistance as income.** On their applications, claimants must list as income all cash public assistance. Cash public assistance includes all cash payments made by the federal, state, or local governments to the claimant or to a member of the claimant's household, with the exception of all payments made under the action program; all cash payments made by a federal, state, or local government to a third party for the direct benefit of the claimant or any member of the claimant's household; and all funds spent by the state for maintenance and treatment of any person in a state institution.

 **Source:** 1 SDR 27, effective September 23, 1974; 13 SDR 129, 13 SDR 134, effective July 1, 1987.

 **General Authority:** SDCL 10-45A-16.

 **Law Implemented:** SDCL 10-45A-1(4).

 **Declaratory Ruling:** Title XX funds (federal block grants to states for social services), which are used for the direct benefit of a claimant who applies for tax refunds, are to be considered as income of the claimant. Secretary of Revenue Declaratory Ruling No. 77-14.