**64:47:01:17.  Household status and income to determine sales tax refund.** The amount of sales tax refund shall be determined by the household status and income of the claimant at either the time of claim or during the eligibility year, whichever is the most advantageous for the claimant. A person claiming a refund under SDCL 10-18A-6.1 may require the department to apply only the standards applicable to the claim.

**Source:** 9 SDR 28, effective September 5, 1982; 13 SDR 129, 13 SDR 134, effective July 1, 1987.

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

**Law Implemented:** SDCL 10-45A-5, 10-45A-6.