

State of South Dakota

EIGHTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2009

636Q0717

HOUSE BILL NO. 1276

Introduced by: Representatives Rausch, Noem, Rave, Solum, and Street and Senators Merchant, Fryslie, and Peterson

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding the application for
2 tax refunds for the construction of certain agricultural processing and new business
3 facilities.

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

5 Section 1. That § 10-45B-6 be amended to read as follows:

6 10-45B-6. Any person desiring to claim a refund pursuant to this chapter shall apply for a
7 permit from the secretary prior to or within one hundred eighty days after the construction date.
8 However, any project with a construction date between January 1, 2006, and July 1, 2006, that
9 would otherwise qualify for a refund shall apply for a permit by August 1, 2006. In addition, any
10 project with a construction date between October 1, 2007, and November 1, 2007, that would
11 otherwise qualify for a refund shall apply for a permit by August 1, 2009. The application for
12 a permit shall be submitted on a form prescribed by the secretary. A separate application shall
13 be made and submitted for each project. Upon approval of the application, the secretary shall
14 issue a permit entitling the applicant to submit refund claims as provided by §§ 10-45B-7 and
15 10-45B-8. Such permit or refund claims are not assignable or transferable except as collateral



1 or security pursuant to chapter 57A-9.