

State of South Dakota

EIGHTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2009

219Q0136

SENATE BILL NO. 94

Introduced by: Senators Kloucek, Abdallah, Ahlers, Bartling, Heidepriem, Howie, Maher, Merchant, Miles, and Schmidt and Representatives Nygaard, Cronin, Dennert, Elliott, Feickert, Frerichs, Hunhoff (Bernie), Jensen, Kirkeby, Kirschman, Kopp, Krebs, Lange, Noem, Olson (Betty), Putnam, Rave, Sly, Solberg, Street, Thompson, and Wismer

1 FOR AN ACT ENTITLED, An Act to exempt certain small wind energy facilities from property
2 taxation.

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

4 Section 1. That chapter 10-4 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 Thirty thousand dollars of the full and true value of all real property used as a facility for the
7 purpose of producing electricity for noncommercial purposes using wind as an energy source
8 and with a nameplate capacity of less than five thousand kilowatts is exempt from taxation. For
9 the purposes of this section, real property includes the base, foundation, tower, and substations,
10 but does not include the wind turbine, or blades attached to the wind turbine. The exemption
11 provided in this section does not apply to any wind energy property that is subject to the
12 provisions of § 10-4-36.

