

AN ACT

ENTITLED, An Act to make an appropriation to fund property and sales tax refunds for certain elderly persons and persons with a disability.

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

Section 1. There is hereby appropriated from the state general fund the sum of five hundred thousand dollars (\$500,000), or so much thereof as may be necessary, to the Department of Revenue and Regulation to provide refunds for real property tax and sales tax to elderly and disabled persons pursuant to chapters 10-18A and 10-45A. An amount not to exceed twenty thousand dollars in fiscal year 2012 may be used for the administrative costs of this Act.

Section 2. The secretary of revenue and regulation shall approve vouchers and the state auditor shall draw warrants to pay expenditures authorized by this Act.

Section 3. Any amounts appropriated in this Act not lawfully expended or obligated by June 30, 2012, shall revert in accordance with the procedures prescribed in chapter 4-8.

