

AN ACT

ENTITLED, An Act to revise certain provisions providing for the sales tax on food refund program.

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

Section 1. That § 28-1-71 be amended to read as follows:

28-1-71. To be eligible for the sales tax on food refund program, a person shall:

- (1) Be a South Dakota resident;
- (2) Be the head of the household and certify the number of persons in the household;
- (3) Have countable income above one hundred thirty percent and below one hundred fifty-one percent of the federal poverty level, as updated annually by the Department of Social Services in administrative rules promulgated pursuant to chapter 1-26;
- (4) Not be a current recipient of supplemental nutrition assistance program benefits.

Section 2. That § 28-1-73 be amended to read as follows:

28-1-73. To receive sales tax on food refunds pursuant to §§ 28-1-70 to 28-1-77, inclusive, a household shall apply for an annual refund during an annual enrollment period on forms prescribed by the Department of Social Services.

Section 3. That § 28-1-74 be repealed.

Section 4. That § 28-1-75 be amended to read as follows:

28-1-75. The estimate of sales tax on food paid or refund awarded under this program shall be determined based on:

- (1) The thrifty food plan as adopted and updated annually in administrative rules promulgated by the Department of Social Services pursuant to chapter 1-26; and
- (2) The number of individuals in the household.

A monthly allotment shall be determined based on the thrifty food plan's maximum allotment and the corresponding number of individuals in the household. Once the monthly allotment is

determined, it shall be annualized and multiplied by the average sales tax rate in South Dakota as determined by the Department of Revenue and Regulation. This shall be the annual level of refund eligible for the household.

Section 5. That § 28-1-76 be repealed.

Section 6. That § 28-1-77 be amended to read as follows:

28-1-77. The method of payment utilized to make payments authorized by §§ 28-1-70 to 28-1-77, inclusive, shall be made by warrant.

Section 7. That section 5 of chapter 140 of the 2009 Session Laws be amended to read as follows:

Section 5. The provisions of § 4-8-21 do not apply to the moneys appropriated by section 3 of this Act.

An Act to revise certain provisions providing for the sales tax on food refund program.

I certify that the attached Act originated in the

SENATE as Bill No. 191

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

Senate Bill No. 191  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

Received at this Executive Office this \_\_\_\_ day of \_\_\_\_\_ ,

20\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor

The attached Act is hereby approved this \_\_\_\_\_ day of \_\_\_\_\_ , A.D., 20\_\_

\_\_\_\_\_  
Governor

STATE OF SOUTH DAKOTA,  
SS.  
Office of the Secretary of State

Filed \_\_\_\_\_ , 20\_\_  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State