

# State of South Dakota

EIGHTY-SEVENTH SESSION  
LEGISLATIVE ASSEMBLY, 2012

636T0416

## SENATE BILL NO. 91

Introduced by: Senators Novstrup (Al), Kraus, and Peters and Representative Wick

1 FOR AN ACT ENTITLED, An Act to allow shareholders of subchapter S corporations to  
2 represent the corporation in property tax appeals at the Office of Hearing Examiners.

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

4 Section 1. That chapter 10-11 be amended by adding thereto a NEW SECTION to read as  
5 follows:

6 Any shareholder of a subchapter S corporation may represent the corporation during a  
7 property tax appeal, pursuant to chapter 10-11, to the Officer of Hearing Examiners. No  
8 subchapter S corporation may be required to be represented by an attorney during the property  
9 tax appeal before the Officer of Hearing Examiners.

