

State of South Dakota

EIGHTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2013

823U0688

SENATE TAXATION ENGROSSED NO. **SB 199** - 02/13/2013

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: Senators Kirkeby, Begalka, Bradford, Buhl, Frerichs, Jensen, Jones, Lederman, Lucas, Monroe, Otten (Ernie), Rempelberg, Rhoden, Soholt, Sutton, Van Gerpen, and Welke and Representatives Kirschman, Bartling, Cammack, Campbell, Ecklund, Feickert, Feinstein, Gibson, Greenfield, Hansen, Hawks, Hawley, Heinert, Hickey, Hunhoff (Bernie), Killer, Kopp, Nelson, Otten (Herman), Parsley, Peterson, Ring, Russell, Schrempp, Tyler, and Verchio

1 FOR AN ACT ENTITLED, An Act to exempt certain property used for educational purposes
2 from 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 All property or any portion thereof owned by a labor union and used exclusively for an
7 educational purpose is exempt from taxation. To receive the exemption, a labor union shall be
8 recognized as an exempt organization under section 501(c)(5) of the United States Internal
9 Revenue Code, as amended and in effect on January 1, 2013. For purposes of this section,
10 educational purpose, means apprenticeship or training programs that have been accredited or
11 approved by the Bureau of Apprenticeship and Training within the United States Department



1 of Labor. However, if any such property consists of improved or unimproved property located
2 within a municipality not occupied or directly used in carrying out the primary objective of the
3 labor union owning the same, the property shall be taxed the same as other property of the same
4 class is taxed. However, if any such property consists of agricultural land, the property shall be
5 taxed the same as other property of the same class is taxed.