

AN ACT

ENTITLED, An Act to authorize certain paraplegic or amputee veterans or their surviving spouses to retain a property tax exemption without having to reapply each year.

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

Section 1. That § 10-4-24.10 be amended to read:

10-4-24.10. A dwelling or part of a dwelling designed as provided in § 10-4-24.9 that is owned and occupied for the full calendar year in which a tax is to be levied by a paraplegic veteran, a veteran with the loss or loss of use of both lower extremities, or the unremarried widow or widower of the veteran is exempt from taxation. Notwithstanding any other provision of law, if the director of equalization determines that a veteran or the veteran's unremarried widow or widower is entitled to the exemption provided in this section, the veteran or the veteran's unremarried widow or widower retains that exemption until the property ownership is transferred, the veteran or the veteran's unremarried widow or widower ceases to occupy the dwelling, or the property has a change in use. If the legal description of the property is changed, the exemption remains in place as long as the veteran or the veteran's unremarried widow or widower continues to reside in the dwelling.

An Act to authorize certain paraplegic or amputee veterans or their surviving spouses to retain a property tax exemption without having to reapply each year.

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I certify that the attached Act  
originated in the

HOUSE as Bill No. 1081

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

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

Attest:

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

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

Attest:

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

House Bill No. 1081

File No. \_\_\_\_\_

Chapter No. \_\_\_\_\_

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

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

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

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

\_\_\_\_\_  
Governor

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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