



2024 South Dakota Legislature

Senate Bill 28

Introduced by: The Chair of the Senate Committee on Appropriations at the request of the Department of Revenue

1 **An Act to modify tax refunds for elderly persons and persons with a disability, to**
 2 **make an appropriation therefor, and to declare an emergency.**

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

4 **Section 1.** There is appropriated from the general fund the sum of \$425,000 to the
 5 Department of Revenue, for providing refunds for real property tax and sales tax to elderly
 6 and disabled persons pursuant to chapters 10-18A and 10-45A. A portion of the appropriated
 7 sum not to exceed twenty thousand dollars may be used for the administrative costs of this
 8 Act.

9 **Section 2.** The secretary of the Department of Revenue shall approve vouchers and the state
 10 auditor shall draw warrants to pay expenditures authorized by this Act.

11 **Section 3.** Any amounts appropriated in this Act not lawfully expended or obligated by June
 12 30, 2025, shall revert in accordance with the procedures prescribed in chapter 4-8.

13 **Section 4. That § 10-18A-5 be AMENDED:**

14 **10-18A-5.** The amount of refund of real property taxes due or paid for a single-
 15 member household made pursuant to this chapter ~~shall be~~ is according to the following
 16 schedule:

		The refund of real property taxes due or paid shall be
18 If household income is		
19 more than <u>at least:</u>	but not more than	
20 \$ 0	\$8,949 <u>\$10,038</u>	35%
21 8,950 <u>10,039</u>	9,199 <u>10,288</u>	34%
22 9,200 <u>10,289</u>	9,449 <u>10,538</u>	33%
23 9,450 <u>10,539</u>	9,699 <u>10,788</u>	32%

1	9,700 <u>10,789</u>	9,949 <u>11,038</u>	31%
2	9,950 <u>11,039</u>	10,199 <u>11,288</u>	30%
3	10,200 <u>11,289</u>	10,449 <u>11,538</u>	29%
4	10,450 <u>11,539</u>	10,699 <u>11,788</u>	28%
5	10,700 <u>11,789</u>	10,949 <u>12,038</u>	27%
6	10,950 <u>12,039</u>	11,199 <u>12,288</u>	26%
7	11,200 <u>12,289</u>	11,449 <u>12,538</u>	25%
8	11,450 <u>12,539</u>	11,699 <u>12,788</u>	24%
9	11,700 <u>12,789</u>	11,949 <u>13,038</u>	23%
10	11,950 <u>13,039</u>	12,199 <u>13,288</u>	22%
11	12,200 <u>13,289</u>	12,449 <u>13,538</u>	21%
12	12,450 <u>13,539</u>	12,699 <u>13,788</u>	20%
13	12,700 <u>13,789</u>	12,949 <u>14,038</u>	19%
14	12,950 <u>14,039</u>	13,199 <u>14,288</u>	18%
15	13,200 <u>14,289</u>	13,449 <u>14,538</u>	17%
16	13,450 <u>14,539</u>	13,699 <u>14,788</u>	16%
17	13,700 <u>14,789</u>	13,949 <u>15,038</u>	15%
18	13,950 <u>15,039</u>	14,199 <u>15,288</u>	14%
19	14,200 <u>15,289</u>	14,449 <u>15,538</u>	13%
20	14,450 <u>15,539</u>	14,699 <u>15,788</u>	12%
21	14,700 <u>15,789</u>	14,949 <u>16,038</u>	11%
22	over 14,949 <u>16,038</u>		No refund

23 **Section 5. That § 10-18A-6 be AMENDED:**

24 **10-18A-6.** The amount of refund of real property taxes due or paid for a multiple-
25 member household made pursuant to this chapter ~~shall be~~ is according to the following
26 schedule:

27		The refund of real
28	If household income is	property taxes due
29	more than <u>at least:</u>	or paid shall be
	but not more than	

1	\$ 0	\$13,841 <u>\$15,392</u>	55%
2	13,842 <u>15,393</u>	14,191 <u>15,742</u>	53%
3	14,192 <u>15,743</u>	14,541 <u>16,092</u>	51%
4	14,542 <u>16,093</u>	14,891 <u>16,442</u>	49%
5	14,892 <u>16,443</u>	15,241 <u>16,792</u>	47%
6	15,242 <u>16,793</u>	15,591 <u>17,142</u>	45%
7	15,592 <u>17,143</u>	15,941 <u>17,492</u>	43%
8	15,942 <u>17,493</u>	16,291 <u>17,842</u>	41%
9	16,292 <u>17,843</u>	16,641 <u>18,192</u>	39%
10	16,642 <u>18,193</u>	16,991 <u>18,542</u>	37%
11	16,992 <u>18,543</u>	17,341 <u>18,892</u>	35%
12	17,342 <u>18,893</u>	17,691 <u>19,242</u>	33%
13	17,692 <u>19,243</u>	18,041 <u>19,592</u>	31%
14	18,042 <u>19,593</u>	18,391 <u>19,942</u>	29%
15	18,392 <u>19,943</u>	18,741 <u>20,292</u>	27%
16	18,742 <u>20,293</u>	19,091 <u>20,642</u>	25%
17	19,092 <u>20,643</u>	19,441 <u>20,992</u>	23%
18	19,442 <u>20,993</u>	19,791 <u>21,342</u>	21%
19	19,792 <u>21,343</u>	20,141 <u>21,692</u>	19%
20	over 20,141 <u>21,692</u>		No refund

21 **Section 6. That § 10-45A-5 be AMENDED:**

22 **10-45A-5.** The amount of any claim made pursuant to this chapter by a claimant
 23 from a household consisting solely of one person ~~shall be~~ is determined as follows:

- 24 (1) If the claimant's income is ~~eight thousand nine hundred forty nine~~ ten thousand
 25 thirty-eight dollars or less, a sum of two hundred fifty-eight dollars;
- 26 (2) If the claimant's income is ~~eight thousand nine hundred fifty~~ ten thousand thirty-
 27 nine dollars and not more than ~~fourteen thousand nine hundred forty nine~~ sixteen
 28 thousand thirty-eight dollars, a sum of forty-six dollars plus three and four-tenths
 29 percent of the difference between fourteen thousand nine hundred forty-nine
 30 dollars and the income of the claimant; and

Underscores indicate new language.
 Overstrikes indicate deleted language.

1 (3) If the claimant's income is more than ~~fourteen thousand nine hundred forty nine~~
 2 sixteen thousand thirty-eight dollars, no refund.

3 **Section 7. That § 10-45A-6 be AMENDED:**

4 **10-45A-6.** The amount of any claim made pursuant to this chapter by a claimant
 5 from a household consisting of more than one person ~~shall be~~ is determined as follows:

6 (1) If household income is ~~thirteen thousand eight hundred forty one~~ fifteen thousand
 7 three hundred ninety-two dollars or less, the sum of five hundred eighty-one
 8 dollars;

9 (2) If household income is ~~thirteen thousand eight hundred forty two~~ fifteen thousand
 10 three hundred ninety-three dollars and not more than ~~twenty thousand one~~
 11 ~~hundred forty one~~ twenty-one thousand six hundred ninety-two dollars, a sum of
 12 seventy-four dollars plus seven and eight-tenths percent of the difference between
 13 twenty thousand one hundred forty-one dollars and total household income; and

14 (3) If household income is more than ~~twenty thousand one hundred forty one~~ twenty-
 15 one thousand six hundred ninety-two dollars, no refund.

16 **Section 8.** Whereas, this Act is necessary for the support of the state government and its
 17 existing public institutions, an emergency is hereby declared to exist, and this Act shall be in
 18 full force and effect from and after its passage and approval.