

State of South Dakota

SEVENTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 1997

249A0683

HOUSE ENGROSSED NO. **HB1171** - 2/21/97

Introduced by: Representatives Cutler, Schaunaman, and Sperry and Senators Paisley and Dennert

1 FOR AN ACT ENTITLED, An Act to revise the types of property exempt from taxation.

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

3 Section 1. That § 10-4-9.3 be amended to read as follows:

4 10-4-9.3. Property owned by any corporation, organization, or society and used primarily
5 for human health care and health care related purposes is exempt from taxation. Such
6 corporation, organization, or society must be nonprofit and recognized as an exempt
7 organization under section 501(c)(3) of the United States Internal Revenue Code of 1954, as
8 amended, and in effect on January 1, ~~1986~~ 1997, and may not have any of its assets available to
9 any private interest. Such property may be a hospital, sanitarium, orphanage, mental health center
10 or adjustment training center regulated under chapter 27A-5, asylum, home, resort, congregate
11 housing, or camp. Congregate housing is health care related if it is an assisted, independent
12 group-living environment with supporting services operated by a health care facility licensed
13 under chapter 34-12 ~~which offers~~ and if at least seventy-five percent of the residential
14 accommodations ~~and supporting services primarily for~~ are occupied by any combination of
15 persons at least sixty-two years of age with an annual household income of less than twenty

1 thousand dollars or disabled as defined under chapter 10-6A. Supporting services must include
2 the ability to provide health care and must include a food service which provides a balanced
3 nutrition program. Such health care facility must admit all persons for treatment consistent with
4 the facility's ability to provide medical services required by the patient until such facility is filled
5 to its ordinary capacity and must conform to all regulations of and permit inspections by the
6 South Dakota Department of Health.

1 **BILL HISTORY**

2 1/29/97 First read in House and referred to Taxation. H.J. 200

3 2/11/97 Scheduled for Committee hearing on this date.

4 2/11/97 Taxation Do Pass Amended, Failed, AYES 6, NAYS 7.

5 2/11/97 Taxation Report Without Recommendation, AYES 8, NAYS 5. H.J. 404

6 2/12/97 House of Representatives Placed on Calendar, AYES 58, NAYS 10. H.J. 441

7 2/14/97 Deferred to another day. H.J. 491

8 2/18/97 Motion to Amend. H.J. 534

9 2/18/97 Deferred with pending amendment (Rule 5-17). H.J. 535

10 2/20/97 Motion to Amend, Passed, AYES 50, NAYS 19. H.J. 605

11 2/20/97 Motion to Amend, Failed. H.J. 605

12 2/20/97 House of Representatives Do Pass Amended, Failed, AYES 34, NAYS 35. H.J. 606

13 2/20/97 Intent to reconsider. H.J. 607

14 2/20/97 Reconsidered (vote by which passed/lost), AYES 38, NAYS 31. H.J. 610

15 2/20/97 Motion to Amend, Passed, AYES 47, NAYS 22. H.J. 611

16 2/20/97 House of Representatives Do Pass Amended, Passed, AYES 37, NAYS 32. H.J. 612