

State of South Dakota

SEVENTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 1997

249A0683

HOUSE BILL NO. 1171

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 § 10-4-11 be amended to read as follows:

4 10-4-11. If any property owned by any society or ~~institution~~ organization described in
5 §§ 10-4-9 to 10-4-9.3, inclusive, ~~shall consist of hotel or residence property, or any other class~~
6 ~~of retail business and such property is not~~ used or owned primarily for the purposes of revenue,
7 ~~and not~~ for the primary ~~object~~ objective of such charitable, benevolent, or health care
8 organization or religious society, as defined in this chapter, it shall be taxed as other property of
9 the same class is taxed.