

AN ACT

ENTITLED, An Act to revise certain provisions regarding the taxation of manufactured housing as real property.

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

Section 1. That § 10-4-2.4 be amended to read as follows:

10-4-2.4. Real property, for the purposes of ad valorem taxation, includes manufactured homes as defined in subdivision 32-3-1(6) with a model year of 1997 or newer. This section does not apply to any manufactured home in the inventory of any dealer as defined in subdivision 32-7A-1(1).

Section 2. That § 10-4-2.6 be amended to read as follows:

10-4-2.6. If a manufactured home with a model year of 1997 or newer, is sold by a licensed manufactured home dealer, the dealer shall complete the manufactured home listing form, as prescribed by the secretary of revenue, and send the completed form to the director of equalization of the county in which the manufactured home was delivered. The form shall be sent within thirty days after the delivery of the manufactured home.

An Act to revise certain provisions regarding the taxation of manufactured housing as real property.

=====
I certify that the attached Act
originated in the

HOUSE as Bill No. 1051

Chief Clerk

=====

Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1051

File No. _____

Chapter No. _____

=====
Received at this Executive Office
this ____ day of _____ ,

19__ at ____ M.

By _____
for the Governor

=====

The attached Act is hereby
approved this _____ day of
_____, A.D., 19__

Governor

=====

STATE OF SOUTH DAKOTA,
SS.
Office of the Secretary of State

Filed _____, 19__
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State