

State of South Dakota

SEVENTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 1998

400B0243

HOUSE TAXATION COMMITTEE ENGROSSED NO. **HB1051** - 1/21/98

Introduced by: The Committee on Taxation at the request of the Department of Revenue

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding the taxation of
2 manufactured housing as real property.

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

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

5 10-4-2.4. Real property, for the purposes of ad valorem taxation, includes manufactured
6 homes as defined in subdivision 32-3-1(6) with a ~~manufactured statement of origin dated after~~
7 ~~October 31,~~ model year of 1997 or newer. This section does not apply to any manufactured
8 home in the inventory of any dealer as defined in subdivision 32-7A-1(1).

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

10 10-4-2.6. If a manufactured home with a ~~manufactured statement of origin dated after~~
11 ~~October 31,~~ model year of 1997 or newer, is sold by a licensed manufactured home dealer, the
12 dealer shall complete the manufactured home listing form, as prescribed by the secretary of
13 revenue, and send the completed form to the director of equalization of the county in which the
14 manufactured home was delivered. The form shall be sent within thirty days after the delivery of
15 the manufactured home.

1 **BILL HISTORY**

2 1/13/98 First read in House and referred to Taxation. H.J. 29

3 1/20/98 Scheduled for Committee hearing on this date.

4 1/20/98 Taxation Do Pass Amended, Passed, AYES 13, NAYS 0. H.J. 114

5 1/20/98 Taxation Place on Consent Calendar.