

# State of South Dakota

SEVENTY-THIRD SESSION  
LEGISLATIVE ASSEMBLY, 1998

400B0243

## HOUSE BILL NO. 1051

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).