

# State of South Dakota

SEVENTY-THIRD SESSION  
LEGISLATIVE ASSEMBLY, 1998

813B0506

## HOUSE BILL NO. 1220

Introduced by: Representatives Koskan, Crisp, and Duenwald and Senators Benson, Ham, Kleven, and Vitter

1 FOR AN ACT ENTITLED, An Act to provide for the taxation of certain Department of Game,  
2 Fish and Parks lands.

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

4 Section 1. That § 10-6-31.3 be amended to read as follows:

5 10-6-31.3. For tax purposes, land is agricultural land if it meets two of the following three  
6 criteria:

7 (1) At least thirty-three and one-third percent of the total family gross income of the  
8 owner is derived from the pursuit of agriculture as defined in subdivision (2) of this  
9 section ~~or it is a state-owned public shooting area or a state-owned game production~~  
10 ~~area as identified in § 41-4-8 and it is owned and managed by the Department of~~  
11 ~~Game, Fish and Parks;~~

12 (2) Its principal use is devoted to the raising and harvesting of crops or timber or fruit  
13 trees, the rearing, feeding and management of farm livestock, poultry, fish or nursery  
14 stock, the production of bees and apiary products, or horticulture, all for intended  
15 profit pursuant to subdivision (1) of this section. Agricultural real estate also includes

1            woodland, wasteland and pasture land, but only if the land is held and operated in  
2            conjunction with agricultural real estate as defined and it is under the same ownership;  
3        (3)    It consists of not less than twenty acres of unplatted land or is a part of a contiguous  
4            ownership of not less than eighty acres of unplatted land. The same acreage  
5            specifications apply to platted land, excluding land platted as a subdivision, which is  
6            in an unincorporated area. However, the board of county commissioners may increase  
7            the minimum acre requirement up to one hundred sixty acres.