

AN ACT

ENTITLED, An Act to establish a procedure for bringing taxes current and issuing certain permits,
and to establish certain penalties.

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

Section 1. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as follows:

If a manufactured home is purchased or moved to a specific site after November first and the manufactured home is moved, sold, transferred, or reassigned before November first in the following year, no property taxes are due. The county treasurer shall issue an affidavit stating that no taxes are due.

Section 2. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as follows:

If a manufactured home is purchased or moved to a specific site on or before November first and the property has been assessed as real property and the owner of the manufactured home plans to move, sell, transfer, or reassign the manufactured home before November first in the following year, the county auditor shall levy a tax by applying the tax levy used for taxes payable during the current year on other property in the same taxing district. The owner shall pay such tax in full for the current year, not on a pro rata basis. If the taxes are paid in full, the county treasurer shall issue an affidavit stating that the current year's taxes are paid.

Section 3. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as follows:

If a manufactured home has been assessed as real property and taxes are payable and the owner of the manufactured home plans to move, sell, transfer, or reassign the manufactured home before all the current taxes are paid, then the owner shall pay the current taxes in full, not on a pro rata basis. If the taxes are paid in full, the county treasurer shall issue an affidavit stating that the current year's taxes are paid.

Section 4. That § 32-5-16.3 be amended to read as follows:

32-5-16.3. Any person who moves a mobile home or manufactured home shall obtain a permit,

as prescribed by the secretary of revenue, from the county treasurer where the home is located. The permit fee is valid for a single trip from the point of origin to a point of destination within the state. Before the county treasurer may issue a permit, the owner of the mobile home or manufactured home shall obtain an affidavit from the county treasurer stating that the current year's taxes are paid as described in sections 1 to 3, inclusive, and section 8 of this Act or § 10-9-3. The permit fee for mobile homes and manufactured homes for use on the public highways is fifteen dollars. The fees collected shall be credited to the license plate special revenue fund. The fee and permit imposed by this section does not apply to a new or used mobile home or manufactured home transported by a dealer licensed under chapter 32-7A. A violation of this section is a Class 2 misdemeanor.

Section 5. That § 32-7A-17 be amended to read as follows:

32-7A-17. Any transfer or reassignment of a mobile home or manufactured home title shall be accompanied by an affidavit issued by the county treasurer of the county in which the mobile home or manufactured home is registered, stating that the current year's taxes are paid. The county treasurer shall apply the requirements of section 1 to 3, inclusive, and section 8 of this Act to determine if the current year's taxes are paid. No title may be transferred until the taxes under § 10-9-3 or 10-21-4 are paid. No transfer of title may be completed unless the mobile home or manufactured home is registered as provided in § 10-9-3 or 10-4-2.6. In any event the title or manufacturer's statement of origin shall be transferred within thirty days of delivery of the manufactured home or mobile home. A violation of this section is a Class 2 misdemeanor.

Section 6. That § 32-7A-4.2 be amended by adding thereto a NEW SUBDIVISION to read as follows:

Transporting a used mobile home or manufactured home without an affidavit, from the county treasurer of the county in which the mobile home or manufactured home is registered, stating that the current year's taxes are paid.

Section 7. That § 32-7A-11 be amended to read as follows:

32-7A-11. New and used mobile homes and manufactured homes owned by a dealer may be transported upon the streets and highways to the dealer's place of business and to the purchaser of such a home and between a dealer's place of business and a supplemental lot or a temporary supplemental lot. Any transport of a mobile home or manufactured home by a dealer shall be accompanied with a permit stating the point of origin and the point of destination. The dealer shall provide a copy of the permit to the director of equalization in the county of origin and to the director of equalization in the county of destination.

Section 8. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as follows:

No property taxes are due on any manufactured home in or sold from the inventory of any dealer as defined in subdivision 32-7A-1(2).

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I certify that the attached Act originated in the

SENATE as Bill No. 161

Secretary of the Senate

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President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 161
File No. _____
Chapter No. _____

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Received at this Executive Office this _____ day of _____ ,

19____ at _____ M.

By _____
for the Governor

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

Governor

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STATE OF SOUTH DAKOTA,
ss.

Office of the Secretary of State

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

Secretary of State

By _____
Ass. Secretary of State