

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

447D0633

SENATE BILL NO. 144

Introduced by: Senators Symens, Benson, Brown (Arnold), Drake, Duxbury, Flowers,
Kloucek, Moore, and Vitter and Representatives Weber, Burg, Crisp, Diedrich
(Larry), Hanson, and Napoli

1 FOR AN ACT ENTITLED, An Act to require that land meet all three criteria to be classified
2 as agricultural land.

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
16 woodland, wasteland, and pasture land, but only if the land is held and operated in

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

7 However, for tax purposes, land is not agricultural land if the land is classified pursuant to
8 § 10-6-33.14 as a nonagricultural acreage.