

# State of South Dakota

SEVENTY-FIFTH SESSION  
LEGISLATIVE ASSEMBLY, 2000

474D0723

## SENATE BILL NO. 191

Introduced by: Senators Kleven, Benson, Bogue, Dennert, Drake, Dunn (Rebecca), Duxbury, Frederick, Hainje, Lange, Madden, Olson, Rounds, Staggers, and Symens and Representatives Richter, Cerny, Clark, Derby, Klaudt, Lintz, McCoy, McNenny, Munson (Donald), Pummel, Putnam, and Sutton (Daniel)

1 FOR AN ACT ENTITLED, An Act to revise the income eligibility requirements for property  
2 tax and sales tax refunds.

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

4 Section 1. That § 10-18A-5 be amended to read as follows:

5 10-18A-5. The amount of refund of real property taxes due or paid for a single-member  
6 household made pursuant to this chapter shall be according to the following schedule:

	The refund of real property taxes due or paid shall be		
	If household income is		
	more than:	but less than	
7			
8			
9	more than:	but less than	or paid shall be
10	\$ 0	<del>\$2,750</del> <u>3,250</u>	35%
11	<del>2,751</del> <u>3,251</u>	<del>3,010</del> <u>3,510</u>	34%
12	<del>3,011</del> <u>3,511</u>	<del>3,270</del> <u>3,770</u>	33%
13	<del>3,271</del> <u>3,771</u>	<del>3,530</del> <u>4,030</u>	32%
14	<del>3,531</del> <u>4,031</u>	<del>3,790</del> <u>4,290</u>	31%
15	<del>3,791</del> <u>4,291</u>	<del>4,050</del> <u>4,550</u>	30%
16	<del>4,051</del> <u>4,551</u>	<del>4,310</del> <u>4,810</u>	29%

1	<del>4,311</del> <u>4,811</u>	<del>4,570</del> <u>5,070</u>	28%
2	<del>4,571</del> <u>5,071</u>	<del>4,830</del> <u>5,330</u>	27%
3	<del>4,831</del> <u>5,331</u>	<del>5,090</del> <u>5,590</u>	26%
4	<del>5,091</del> <u>5,591</u>	<del>5,350</del> <u>5,850</u>	25%
5	<del>5,351</del> <u>5,851</u>	<del>5,610</del> <u>6,110</u>	24%
6	<del>5,611</del> <u>6,111</u>	<del>5,870</del> <u>6,370</u>	23%
7	<del>5,871</del> <u>6,371</u>	<del>6,130</del> <u>6,630</u>	22%
8	<del>6,131</del> <u>6,631</u>	<del>6,390</del> <u>6,890</u>	21%
9	<del>6,391</del> <u>6,891</u>	<del>6,650</del> <u>7,150</u>	20%
10	<del>6,651</del> <u>7,151</u>	<del>6,910</del> <u>7,410</u>	19%
11	<del>6,911</del> <u>7,411</u>	<del>7,170</del> <u>7,670</u>	18%
12	<del>7,171</del> <u>7,671</u>	<del>7,430</del> <u>7,930</u>	17%
13	<del>7,431</del> <u>7,931</u>	<del>7,690</del> <u>8,190</u>	16%
14	<del>7,691</del> <u>8,191</u>	<del>7,950</del> <u>8,450</u>	15%
15	<del>7,951</del> <u>8,451</u>	<del>8,210</del> <u>8,710</u>	14%
16	<del>8,211</del> <u>8,711</u>	<del>8,470</del> <u>8,970</u>	13%
17	<del>8,471</del> <u>8,971</u>	<del>8,730</del> <u>9,230</u>	12%
18	<del>8,731</del> <u>9,231</u>	<del>9,000</del> <u>9,500</u>	11%
19	over <del>9,000</del> <u>9,500</u>		No refund
20			

21 Section 2. That § 10-18A-6 be amended to read as follows:

22 10-18A-6. The amount of refund of real property taxes due or paid for a multiple-member  
23 household made pursuant to this chapter shall be according to the following schedule:

24			The refund of real
25	If household income is		property taxes due
26	at least:	but not more than	or paid shall be
27	\$ 0	<del>\$5,500</del> <u>6,000</u>	55%
28	<del>5,501</del> <u>6,001</u>	<del>5,861</del> <u>6,361</u>	53%

1	<del>5,862</del> <u>6,362</u>	<del>6,222</del> <u>6,722</u>	51%
2	<del>6,223</del> <u>6,723</u>	<del>6,583</del> <u>7,083</u>	49%
3	<del>6,584</del> <u>7,084</u>	<del>6,944</del> <u>7,444</u>	47%
4	<del>6,945</del> <u>7,445</u>	<del>7,305</del> <u>7,805</u>	45%
5	<del>7,306</del> <u>7,806</u>	<del>7,666</del> <u>8,166</u>	43%
6	<del>7,667</del> <u>8,167</u>	<del>8,027</del> <u>8,527</u>	41%
7	<del>8,028</del> <u>8,528</u>	<del>8,388</del> <u>8,888</u>	39%
8	<del>8,389</del> <u>8,889</u>	<del>8,749</del> <u>9,249</u>	37%
9	<del>8,750</del> <u>9,250</u>	<del>9,110</del> <u>9,610</u>	35%
10	<del>9,111</del> <u>9,611</u>	<del>9,471</del> <u>9,971</u>	33%
11	<del>9,472</del> <u>9,972</u>	<del>9,832</del> <u>10,332</u>	31%
12	<del>9,833</del> <u>10,333</u>	<del>10,193</del> <u>10,693</u>	29%
13	<del>10,194</del> <u>10,694</u>	<del>10,554</del> <u>11,054</u>	27%
14	<del>10,555</del> <u>11,055</u>	<del>10,915</del> <u>11,415</u>	25%
15	<del>10,916</del> <u>11,416</u>	<del>11,276</del> <u>11,776</u>	23%
16	<del>11,277</del> <u>11,777</u>	<del>11,637</del> <u>12,137</u>	21%
17	<del>11,638</del> <u>12,138</u>	<del>12,000</del> <u>12,500</u>	19%
18	over <del>12,000</del> <u>12,500</u>		No refund
19			

20 Section 3. That § 10-45A-5 be amended to read as follows:

21 10-45A-5. The amount of any claim made pursuant to this chapter by a claimant from a  
22 household consisting solely of one individual shall be determined as follows:

- 23 (1) If ~~his~~ the claimant's income is ~~two thousand seven~~ three thousand two hundred fifty  
24 dollars or less, a sum of two hundred fifty-eight dollars;
- 25 (2) If ~~his~~ the claimant's income is ~~two thousand seven~~ three thousand two hundred  
26 fifty-one dollars and not more than nine thousand five hundred dollars, a sum of  
27 forty-six dollars plus three and four-tenths percent of the difference between nine  
28 thousand dollars and the income of the claimant;

1 (3) If ~~his~~ the claimant's income is more than nine thousand five hundred dollars, no  
2 refund.

3 Section 4. That § 10-45A-6 be amended to read as follows:

4 10-45A-6. The amount of any claim made pursuant to this chapter by a claimant from a  
5 household consisting of more than one individual shall be determined as follows:

6 (1) If household income is ~~five thousand five hundred~~ six thousand dollars or less, the  
7 sum of five hundred eighty-one dollars;

8 (2) If household income is ~~five thousand five hundred~~ six thousand one dollars and not  
9 more than twelve thousand five hundred dollars, a sum of seventy-four dollars plus  
10 seven and eight-tenths percent of the difference between twelve thousand dollars and  
11 total household income;

12 (3) If household income is more than twelve thousand five hundred dollars, no refund.