

# State of South Dakota

SEVENTY-SIXTH SESSION  
LEGISLATIVE ASSEMBLY, 2001

400E0600

## HOUSE ENGROSSED NO. **SB 223** - 02/28/2001

Introduced by: The Committee on Appropriations at the request of the Governor

1 FOR AN ACT ENTITLED, An Act to make an appropriation to fund tax refunds for elderly and  
2 disabled persons and to declare an emergency.

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

4 Section 1. There is hereby appropriated from the general fund the sum of one million dollars  
5 (\$1,000,000), or so much thereof as may be necessary, to the Department of Revenue to provide  
6 refunds for real property tax and sales tax to elderly and disabled persons pursuant to chapters  
7 10-18A and 10-45A. An amount not to exceed ten thousand dollars in fiscal 2002 may be used  
8 for the administrative costs of this Act.

9 Section 2. The secretary of revenue shall approve vouchers and the state auditor shall draw  
10 warrants to pay expenditures authorized by this Act.

11 Section 3. Any amounts appropriated in this Act not lawfully expended or obligated by  
12 June 30, 2002, shall revert in accordance with § 4-8-21.

13 Section 4. Whereas, this Act is necessary for the support of the state government and its  
14 existing public institutions, an emergency is hereby declared to exist, and this Act shall be in full  
15 force and effect from and after its passage and approval.