

AN ACT

ENTITLED, An Act to clarify the rule-making authority for the sales tax on food refund program.

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

Section 1. That § 28-1-71 be amended to read as follows:

28-1-71. To be eligible for the sales tax on food refund program, a person shall:

- (1) Be a South Dakota resident;
- (2) Be the head of the household and certify the number of persons in the household;
- (3) Have countable income at or below one hundred fifty percent of the federal poverty level, as updated annually by the Department of Social Services in administrative rules promulgated pursuant to chapter 1-26.

Section 2. That § 28-1-75 be amended to read as follows:

28-1-75. The estimate of sales tax on food paid or refund awarded under this program shall be determined based on:

- (1) The thrifty food plan as adopted and updated annually in administrative rules promulgated by the Department of Social Services pursuant to chapter 1-26; and
- (2) The number of individuals in the household.

A monthly allotment shall be determined based on the thrifty food plan's maximum allotment and the corresponding number of individuals in the household. Once the monthly allotment is determined, it shall be annualized and multiplied by the average sales tax rate in South Dakota as determined by the Department of Revenue and Regulation. This shall be the annual level of refund eligible for the household. The annual refund shall be converted to a quarterly refund. This shall be the amount of eligible refund to the household.

Section 3. That § 28-1-76 be amended to read as follows:

28-1-76. If a household is a participant in the food stamp program administered by the

Department of Social Services under chapter 28-12 for any of the period in which a refund is computed under § 28-1-75, those food stamp benefits shall be deducted from any refund received under the provisions of §§ 28-1-70 to 28-1-77, inclusive.

An Act to clarify the rule-making authority for the sales tax on food refund program.

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I certify that the attached Act
originated in the
SENATE as Bill No. 100

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

Senate Bill No. 100  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

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Received at this Executive Office
this \_\_\_\_ day of \_\_\_\_\_ ,
20\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor

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The attached Act is hereby
approved this \_\_\_\_\_ day of
\_\_\_\_\_, A.D., 20\_\_

\_\_\_\_\_  
Governor

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STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed \_\_\_\_\_, 20\_\_
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State