

AN ACT

ENTITLED, An Act to make an appropriation to fund tax refunds for elderly and disabled persons and to revise the income eligibility requirements for property tax and sales tax refunds.

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

Section 1. There is hereby appropriated from the state general fund the sum of one million dollars (\$1,000,000), or so much thereof as may be necessary, to the Department of Revenue and Regulation to provide refunds for real property tax and sales tax to elderly and disabled persons pursuant to chapters 10-18A and 10-45A. An amount not to exceed ten thousand dollars in fiscal year 2007 may be used for the administrative costs of this Act.

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

Section 3. Any amounts appropriated in this Act not lawfully expended or obligated by June 30, 2007, shall revert in accordance with § 4-8-21.

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

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

If household income is		The refund of real property taxes due or paid shall be
more than:	but less than	
\$ 0	\$3,750	35%
3,751	4,010	34%
4,011	4,270	33%
4,271	4,530	32%
4,531	4,790	31%
4,791	5,050	30%

5,051	5,310	29%
5,311	5,570	28%
5,571	5,830	27%
5,831	6,090	26%
6,091	6,350	25%
6,351	6,610	24%
6,611	6,870	23%
6,871	7,130	22%
7,131	7,390	21%
7,391	7,650	20%
7,651	7,910	19%
7,911	8,170	18%
8,171	8,430	17%
8,431	8,690	16%
8,691	8,950	15%
8,951	9,210	14%
9,211	9,470	13%
9,471	9,730	12%
9,731	10,000	11%
over 10,000		No refund

Section 5. That § 10-18A-6 be amended to read as follows:

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

If household income is		The refund of real
more than:	but not more than	property taxes due
		or paid shall be
\$ 0	\$6,500	55%
6,501	6,861	53%

6,862	7,222	51%
7,223	7,583	49%
7,584	7,944	47%
7,945	8,305	45%
8,306	8,666	43%
8,667	9,027	41%
9,028	9,388	39%
9,389	9,749	37%
9,750	10,110	35%
10,111	10,471	33%
10,472	10,832	31%
10,833	11,193	29%
11,194	11,554	27%
11,555	11,915	25%
11,916	12,276	23%
12,277	12,637	21%
12,638	13,000	19%
over 13,000		No refund

Section 6. That § 10-45A-5 be amended to read as follows:

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

- (1) If the claimant's income is three thousand seven hundred fifty dollars or less, a sum of two hundred fifty-eight dollars;
- (2) If the claimant's income is three thousand seven hundred fifty-one dollars and not more than ten thousand dollars, a sum of forty-six dollars plus three and four-tenths percent of the difference between ten thousand dollars and the income of the claimant;
- (3) If the claimant's income is more than ten thousand dollars, no refund.

Section 7. That § 10-45A-6 be amended to read as follows:

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

- (1) If household income is six thousand five hundred dollars or less, the sum of five hundred eighty-one dollars;
- (2) If household income is six thousand five hundred one dollars and not more than thirteen thousand dollars, a sum of seventy-four dollars plus seven and eight-tenths percent of the difference between thirteen thousand dollars and total household income;
- (3) If household income is more than thirteen thousand dollars, no refund.

An Act to make an appropriation to fund tax refunds for elderly and disabled persons and to revise the income eligibility requirements for property tax and sales tax refunds.

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I certify that the attached Act originated in the

HOUSE as Bill No. 1237

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

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

Attest:

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

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

Attest:

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

House Bill No. 1237  
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