**24:52:14:02.  Approval or denial of tax certifications -- Deadline.** The board shall approve or deny applications for tax certifications no later than the end of the calendar year in which the application is submitted.

**Source:** 21 SDR 50, effective September 21, 1994.

**General Authority:** SDCL 1-19A-5, 1-19A-29.

**Law Implemented:** SDCL 1-19A-20 to 1-19A-24.