**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.