



2024 South Dakota Legislature  
**Senate Bill 28**  
**ENROLLED**

AN ACT

**ENTITLED An Act to modify tax refunds for elderly persons and persons with a disability, to make an appropriation therefor, and to declare an emergency.**

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

**Section 1.** There is appropriated from the general fund the sum of \$425,000 to the Department of Revenue, for providing refunds for real property tax and sales tax to elderly and disabled persons pursuant to chapters 10-18A and 10-45A. A portion of the appropriated sum not to exceed twenty thousand dollars may be used for the administrative costs of this Act.

**Section 2.** The secretary of the Department of Revenue 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, 2025, shall revert in accordance with the procedures prescribed in chapter 4-8.

**Section 4. That § 10-18A-5 be AMENDED:**

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

| If household income is |                   | The refund of real property taxes due or paid shall be |
|------------------------|-------------------|--|
| at least:              | but not more than |  |
| \$ 0                   | \$10,038          | 35%  |
| 10,039                 | 10,288            | 34%  |
| 10,289                 | 10,538            | 33%  |
| 10,539                 | 10,788            | 32%  |

|             |        |           |
|-------------|--------|-----------|
| 10,789      | 11,038 | 31%       |
| 11,039      | 11,288 | 30%       |
| 11,289      | 11,538 | 29%       |
| 11,539      | 11,788 | 28%       |
| 11,789      | 12,038 | 27%       |
| 12,039      | 12,288 | 26%       |
| 12,289      | 12,538 | 25%       |
| 12,539      | 12,788 | 24%       |
| 12,789      | 13,038 | 23%       |
| 13,039      | 13,288 | 22%       |
| 13,289      | 13,538 | 21%       |
| 13,539      | 13,788 | 20%       |
| 13,789      | 14,038 | 19%       |
| 14,039      | 14,288 | 18%       |
| 14,289      | 14,538 | 17%       |
| 14,539      | 14,788 | 16%       |
| 14,789      | 15,038 | 15%       |
| 15,039      | 15,288 | 14%       |
| 15,289      | 15,538 | 13%       |
| 15,539      | 15,788 | 12%       |
| 15,789      | 16,038 | 11%       |
| over 16,038 |        | No refund |

**Section 5. That § 10-18A-6 be AMENDED:**

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

|                        |                   |                    |
|------------------------|-------------------|--------------------|
|                        |                   | The refund of real |
| If household income is |                   | property taxes due |
| at least:              | but not more than | or paid shall be   |

|             |          |           |
|-------------|----------|-----------|
| \$ 0        | \$15,392 | 55%       |
| 15,393      | 15,742   | 53%       |
| 15,743      | 16,092   | 51%       |
| 16,093      | 16,442   | 49%       |
| 16,443      | 16,792   | 47%       |
| 16,793      | 17,142   | 45%       |
| 17,143      | 17,492   | 43%       |
| 17,493      | 17,842   | 41%       |
| 17,843      | 18,192   | 39%       |
| 18,193      | 18,542   | 37%       |
| 18,543      | 18,892   | 35%       |
| 18,893      | 19,242   | 33%       |
| 19,243      | 19,592   | 31%       |
| 19,593      | 19,942   | 29%       |
| 19,943      | 20,292   | 27%       |
| 20,293      | 20,642   | 25%       |
| 20,643      | 20,992   | 23%       |
| 20,993      | 21,342   | 21%       |
| 21,343      | 21,692   | 19%       |
| over 21,692 |          | No refund |

**Section 6. That § 10-45A-5 be AMENDED:**

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

- (1) If the claimant's income is ten thousand thirty-eight dollars or less, a sum of two hundred fifty-eight dollars;
- (2) If the claimant's income is ten thousand thirty-nine dollars and not more than sixteen thousand thirty-eight dollars, a sum of forty-six dollars plus three and four-tenths percent of the difference between sixteen thousand thirty-eight dollars and the income of the claimant; and

- (3) If the claimant's income is more than sixteen thousand thirty-eight dollars, no refund.

**Section 7. That § 10-45A-6 be AMENDED:**

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

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

**Section 8.** Whereas, this Act is necessary for the support of the state government and its existing public institutions, an emergency is hereby declared to exist, and this Act shall be in full force and effect from and after its passage and approval.

An Act to modify tax refunds for elderly persons and persons with a disability, to make an appropriation therefor, and to declare an emergency.

\_\_\_\_\_  
I certify that the attached Act originated in  
the:  
Senate as Bill No. 28

\_\_\_\_\_  
Received at this Executive Office  
this \_\_\_\_ day of \_\_\_\_\_,  
2024 at \_\_\_\_\_ M.

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

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

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

The attached Act is hereby  
approved this \_\_\_\_ day of  
\_\_\_\_\_, A.D., 2024

Attest:

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

\_\_\_\_\_  
Governor

**STATE OF SOUTH DAKOTA,**

ss.

Office of the Secretary of State

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

Attest:

Filed \_\_\_\_\_, 2024  
at \_\_\_\_\_ o'clock \_\_ M.

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

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

Senate Bill No. 28  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

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