

State of South Dakota

EIGHTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2009

400Q0316

CONFERENCE COMMITTEE
ENGROSSED NO. **HB 1237** - 3/13/2009

Introduced by: The Committee on Appropriations at the request of the Office of the
Governor

1 FOR AN ACT ENTITLED, An Act to make an appropriation to fund certain property and sales
2 tax refunds for elderly persons and persons living with a disability, to make an appropriation
3 to fund sales tax on food refunds, and to revise the eligibility requirements for the sales tax
4 on food refund program.

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

6 Section 1. There is hereby appropriated from the general fund the sum of six hundred fifty
7 thousand dollars (\$650,000), or so much thereof as may be necessary, to the Department of
8 Revenue and Regulation to provide refunds for real property tax and sales tax to elderly persons
9 and persons living with a disability pursuant to chapters 10-18A and 10-45A. An amount not
10 to exceed twenty thousand dollars in fiscal year 2010 may be used for the administrative costs
11 of this Act.

12 Section 2. The secretary of revenue and regulation shall approve vouchers and the state
13 auditor shall draw warrants to pay expenditures authorized by section 1 of this Act.

14 Section 3. There is hereby appropriated from the general fund the sum of nine hundred



1 ninety-two thousand one hundred twenty-eight dollars (\$992,128), or so much thereof as may
2 be necessary, and three hundred eighty-nine thousand six hundred twenty dollars (\$389,620) of
3 other fund expenditure authority, or so much thereof as may be necessary, to the Department of
4 Social Services to provide sales tax on food refunds for South Dakota families pursuant to
5 chapter 28-1.

6 Section 4. The secretary of the Department of Social Services shall approve vouchers and
7 the state auditor shall draw warrants to pay expenditures authorized by section 3 of this Act.

8 Section 5. Any amounts appropriated in this Act not lawfully expended or obligated shall
9 revert in accordance with the procedures prescribed in chapter 4-8.

10 Section 6. That § 28-1-71 be amended to read as follows:

11 28-1-71. To be eligible for the sales tax on food refund program, a person shall:

- 12 (1) Be a South Dakota resident;
- 13 (2) Be the head of the household and certify the number of persons in the household;
- 14 (3) Have countable income ~~at or~~ above one hundred thirty percent and below one
15 hundred ~~fifty~~ fifty-one percent of the federal poverty level, as updated annually by the
16 Department of Social Services in administrative rules promulgated pursuant to
17 chapter 1-26;
- 18 (4) Not be a recipient of food stamp benefits.