

# State of South Dakota

EIGHTY-FOURTH SESSION  
LEGISLATIVE ASSEMBLY, 2009

177Q0572

## SENATE BILL NO. 161

Introduced by: Senators Nesselhuf and Turbak Berry and Representatives Lederman, Bolin,  
Feinstein, Kirkeby, Nygaard, and Street

1 FOR AN ACT ENTITLED, An Act to prohibit the use of federal income tax credits when  
2 assessing property.

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

4 Section 1. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as  
5 follows:

6 No county director of equalization may consider any federal income tax credit that is  
7 extended to the property owner under sections 38, 42, and 47 of the Internal Revenue Code as  
8 of January 1, 2001, for the purpose of assessing any real property. The provisions of this section  
9 are effective retroactively to January 1, 2001.

