

AN ACT

ENTITLED, An Act to allow shareholders of corporations to represent corporations in property tax appeals at the Office of Hearing Examiners.

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

Section 1. That chapter 10-11 be amended by adding thereto a NEW SECTION to read as follows:

After notice and unanimous vote of the shareholders, a shareholder of a subchapter S corporation that has ten or fewer shareholders, may represent the corporation during a property tax appeal, pursuant to chapter 10-11, to the Office of Hearing Examiners. The designated shareholder does not need to be a licensed attorney. In order to exercise this option, the corporation shall present to the Office of Hearing Examiners, the name and mailing address of each of the shareholders, proof of notice to the shareholders, and a copy of the minutes and motion or resolution reflecting the unanimous vote authorizing the designated shareholder to represent the corporation in the appeal.

An Act to allow shareholders of corporations to represent corporations in property tax appeals at the Office of Hearing Examiners.

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I certify that the attached Act
originated in the

SENATE as Bill No. 91

Secretary of the Senate
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President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 91
File No. _____
Chapter No. _____

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Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor
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The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor

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STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____, 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State