

State of South Dakota

EIGHTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2014

906V0296

HOUSE BILL NO. 1070

Introduced by: Representatives Mickelson, Bolin, Carson, Conzet, Cronin, Duvall, Ecklund, Gosch, Haggard (Don), Hawks, Hawley, Hoffman, Hunhoff (Bernie), Langer, Lust, May, Munsterman, Novstrup (David), Otten (Herman), Romkema, Schoenfish, Soli, Solum, Stevens, Tulson, Verchio, Werner, Westra, Wick, and Wink and Senators Tidemann, Brown, Buhl O'Donnell, Curd, Heineman (Phyllis), Otten (Ernie), Peters, Rave, Soholt, Sutton, and White

1 FOR AN ACT ENTITLED, An Act to sunset certain tax refund claims for an economic
2 development incentive program that has been previously terminated and to declare an
3 emergency.

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

5 Section 1. That chapter 10-45B be amended by adding thereto a NEW SECTION to read as
6 follows:

7 Notwithstanding any other provision of this chapter, this section and this Act controls the
8 winding-up of tax refunds for construction of agricultural processing and new business facilities
9 system set forth in this chapter.

10 Any entity that holds a permit issued pursuant to § 10-45B-6 shall file its final claim for
11 refund for the project set forth in the permit with the department before May 1, 2014. When
12 filing its final claim for refund, the entity shall file all documents and records necessary to
13 process the final claim for refund. If an entity does not file its final claim for refund before



1 May 1, 2014, the claim is barred from any future refund eligibility, including any future payment
2 of the five percent refund withheld as required by § 10-45B-8.

3 Upon receipt of the final claim for refund pursuant to this section, the department shall
4 review the final claim for refund within sixty days of filing. If the department requests any
5 additional document or record from the entity on or after May 1, 2014, the entity shall provide
6 the additional document or record within thirty days. No document or record received after this
7 thirty day period may be considered by the department, and any such document or record is
8 barred from any future consideration. If the department requests any additional document or
9 record from the entity on or after May 1, 2014, the department shall review the final claim for
10 refund within sixty days of receipt of the additional document or record.

11 No final claim for refund may be submitted or paid pursuant to this section if the claim for
12 refund has otherwise been barred from payment by the provisions of this chapter.

13 The department has no legal authority to issue any refund pursuant to chapter 10-45B or this
14 Act on or after September 1, 2014, except for the authority to pay the five percent refund
15 withheld as required by § 10-45B-8 and except for the authority to pay any refund that is subject
16 to pending litigation.

17 Section 2. That chapter 10-45B be amended by adding thereto a NEW SECTION to read as
18 follows:

19 All money remaining in any account or fund to make the payment of any refund required by
20 chapter 10-45B or this Act on September 1, 2014, except for any funds necessary to pay the five
21 percent refund withheld as required by § 10-45B-8 and except for any funds necessary to pay
22 any refund that is subject to pending litigation, shall be transferred to the state general fund.

23 Section 3. That chapter 10-45B be amended by adding thereto a NEW SECTION to read as
24 follows:

1 The provisions of chapter 10-45B and this Act shall be repealed on July 1, 2015.

2 Section 4. Whereas, this Act is necessary for the support of the state government and its
3 existing public institutions, an emergency is hereby declared to exist, and this Act shall be in
4 full force and effect from and after its passage and approval.