

State of South Dakota

NINETIETH SESSION
LEGISLATIVE ASSEMBLY, 2015

400W0114

SENATE TAXATION ENGROSSED NO. **SB 20** - 01/21/2015

Introduced by: The Committee on Taxation at the request of the Department of Revenue

1 FOR AN ACT ENTITLED, An Act to revise the age that a manufactured home or mobile home
2 will be considered real property.

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

4 Section 1. That § 10-4-2.4 be amended to read as follows:

5 10-4-2.4. Real property, for the purposes of ad valorem taxation, includes manufactured
6 homes as defined in subdivision 32-3-1(6) ~~with a model year of 1977 or newer~~ and mobile
7 homes as defined in subdivision 32-3-1(8). This section does not apply to any manufactured
8 home in the inventory of any dealer as defined in subdivision 32-7A-1(2).

9 Section 2. That § 10-4-2.6 be amended to read as follows:

10 10-4-2.6. If a manufactured home ~~with a model year of 1977 or newer,~~ or mobile home is
11 sold by a licensed manufactured home dealer, the dealer shall complete the manufactured home
12 listing form, as prescribed by the secretary of revenue, and send the completed form to the
13 director of equalization of the county in which the manufactured home was delivered. The form
14 shall be sent within thirty days after the delivery of the manufactured home.

