

AN ACT

ENTITLED, An Act to revise the requirements for issuing a property tax receipt.

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

Section 1. That § 10-21-1.1 be amended to read as follows:

10-21-1.1. The county treasurer shall send a written tax bill to each taxpayer against whom a property tax has been assessed. Property tax bills sent to taxpayers may reflect the breakdown of the tax by tax levies. The property tax bill shall also separately state the amount of any taxes due as a result of a local decision to exceed the tax increase limits set forth in § 10-13-36 or 10-12-43. If the treasurer does not mail the property tax receipts described in §§ 10-21-14 and 10-21-15, the treasurer shall indicate in the property tax bill or a notice enclosed with the bill that the treasurer does not intend to send a receipt unless requested by the taxpayer. The county treasurer shall provide to a taxpayer a tax levy sheet, if the tax levy breakdown is not shown on the tax bill, or upon the taxpayer's request. The annual levy sheet shall contain an example of the computation of the total tax for an individual. The secretary of revenue shall prescribe a uniform form which shall be used by the county treasurer for notification of taxpayers as required by this section.

Section 2. That § 10-21-7.4 be amended to read as follows:

10-21-7.4. The county treasurer is not required to provide a duplicate tax receipt pursuant to § 10-21-14 for each tax payment made monthly pursuant to §§ 10-21-7.1 to 10-21-7.3, inclusive. The county treasurer may provide a receipt for taxes paid when the entire year's taxes are paid in full. The county treasurer shall provide a receipt if requested by any person who has paid the entire year's taxes in full.

Section 3. That § 10-21-14 be amended to read as follows:

10-21-14. The county treasurer shall make duplicate receipts for tax payments. One receipt may be delivered to the person paying the taxes and the other shall, within one week, be filed with the auditor. The auditor's copy of the receipt shall specify the property on which the tax was assessed,

the amount of taxes collected for state purposes including the levy for state highways, the amount of each separate and distinct fund the tax is allocated to, and the years for which any of the real property described has been sold for taxes and not redeemed, unless the certificates for such tax sales are more than six years old.

Any county auditor who fails to enter upon any tax receipt the amount of taxes for state purposes, or any county treasurer who fails to specify on the duplicate tax receipt the information required by this section, is guilty of a Class 2 misdemeanor.

Section 4. That § 10-21-15 be amended to read as follows:

10-21-15. The county treasurer in collecting taxes shall collect the oldest tax first, and may not issue a receipt for the current year until all prior taxes are paid. The existence of a tax receipt issued by the county treasurer is conclusive evidence that all prior taxes which are chargeable against the property described in the receipt have been fully paid and constitutes a bar to the collection of any prior taxes on the property, unless otherwise stated in the receipt. Such statement in the receipt shall specifically identify the tax, which is not to be barred by the receipt.

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I certify that the attached Act
originated in the
HOUSE as Bill No. 1158

Chief Clerk

Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1158
File No. _____
Chapter No. _____

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Received at this Executive Office
this ____ day of _____ ,
19__ at ____ M.

By _____
for the Governor

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The attached Act is hereby
approved this _____ day of
_____, A.D., 19__

Governor

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

Filed _____, 19__
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State