

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

771M0416

HOUSE TAXATION COMMITTEE ENGROSSED NO.

HB 1081 - 01/31/2006

Introduced by: Representatives Dykstra, Cutler, Frost, Fryslie, Garnos, Glover, Hackl, Howie, Olson (Ryan), Rausch, Sigdestad, Street, Van Etten, and Weems and Senators Peterson (Jim), Bartling, Duniphan, Hansen (Tom), Hanson (Gary), Hundstad, Koskan, Lintz, McCracken, McNenny, Olson (Ed), and Sutton (Dan)

1 FOR AN ACT ENTITLED, An Act to exempt from the sales and use taxes certain maintenance
2 items used on agricultural machinery and equipment and to declare an emergency.

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

4 Section 1. That § 10-45-3.4 be amended to read as follows:

5 10-45-3.4. There are exempted from the provisions of this chapter and the tax imposed by
6 it, gross receipts from the sale of ~~parts~~ the following:

7 (1) Parts or repairs on machinery or equipment which are clearly identifiable as used
8 primarily for agricultural purposes, including irrigation equipment, if the part
9 replaces a farm machinery or irrigation equipment part assigned a specific or generic
10 part number by the manufacturer of the farm machinery or irrigation equipment; and

11 (2) Maintenance items and maintenance services used on machinery or equipment which
12 are clearly identifiable as used primarily for agricultural purposes, including
13 irrigation equipment.



1 Section 2. That § 10-46-17.6 be amended to read as follows:

2 10-46-17.6. There are exempted from the provisions of this chapter and the tax imposed by
3 it, the use of ~~parts~~ the following:

4 (1) Parts or repairs on machinery or equipment which are clearly identifiable as used
5 primarily for agricultural purposes, including irrigation equipment, if the part
6 replaces a farm machinery or irrigation equipment part assigned a specific or generic
7 part number by the manufacturer of the farm machinery or irrigation equipment; and

8 (2) Maintenance items and maintenance services used on machinery or equipment which
9 are clearly identifiable as used primarily for agricultural purposes, including
10 irrigation equipment.

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

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

336M0588

HOUSE STATE AFFAIRS COMMITTEE ENGROSSED

NO. **HB 1113** - 01/30/2006

Introduced by: Representatives Deadrick and Rhoden and Senators Earley and Bogue

1 FOR AN ACT ENTITLED, An Act to exempt claims related to wildland fire operations outside
2 the state from certain workers' compensation provisions.

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

4 Section 1. That § 62-1-5.2 be amended to read as follows:

5 62-1-5.2. Any firefighter who is a member of any county, municipal, special purpose district,
6 township, or private nonprofit corporation operating as a fire department that has on file a
7 cooperative fire suppression agreement with the South Dakota Department of Agriculture, and
8 has been approved by the governing body for assignment to the state, is eligible for workers'
9 compensation benefits from the state if injured during a period of time commencing from the
10 time dispatched by the secretary of agriculture or the secretary's designee until the time the
11 firefighter returns to the location from which the firefighter was originally dispatched by the
12 secretary of agriculture ~~or the secretary's designee~~. In the event of injury or death, the firefighter
13 shall, for the purpose of computing compensation, be considered to be earning a wage that
14 would entitle that person to the maximum compensation for death or injury allowable under this
15 title; but in no event may payments to any firefighter exceed the maximum limitations for



1 benefits as set out in this title.

2 For purposes of determining compensation any remuneration received by a member who
3 voluntarily serves the department may not be considered.

4 No firefighter under this section may be deemed a state employee for any purpose other than
5 eligibility to receive workers' compensation from the state under this section.

6 Eligibility for state workers compensation benefits provided by this section does not apply
7 if a firefighter's claim arises from services rendered while dispatched to a wildland fire outside
8 the State of South Dakota, unless the fire is a threat to resources within South Dakota.

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

497M0157

HOUSE EDUCATION COMMITTEE ENGROSSED NO.

HB 1160 - 01/31/2006

Introduced by: Representatives Brunner, Elliott, Hackl, Hennies, Hills, Lange, McCoy, Nelson, Novstrup, Rave, Roberts, Schafer, Street, Tornow, and Weems and Senators Kooistra and Nesselhuf

1 FOR AN ACT ENTITLED, An Act to provide additional state funding to school districts that
2 offer certain services and opportunities to students receiving alternative instruction.

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

4 Section 1. That § 13-13 be amended by adding thereto a NEW SUBDIVISION to read as
5 follows:

6 In addition to the funds from the foundation program fund distributed to schools according
7 to the provisions of §§ 13-13-10.1 to 13-13-41, inclusive, a school district is entitled to
8 additional funds in an amount equal to twenty-five percent of the per student allocation as
9 defined in subdivision 13-13-10.1(4) for every student who resides in the district and is
10 receiving alternative instruction as set forth in § 13-27-3. However, a school district may only
11 receive the funding set forth in this section if the district provides the student with the
12 opportunity to participate in interscholastic activities pursuant to § 13-36-7 and also makes
13 available to the student other services provided by the school.

14 In order to receive this funding, a school district shall apply on forms provided by the



1 Department of Education. The Department of Education may promulgate rules pursuant to
2 chapter 1-26 to establish application procedures, timelines, and procedures for determining
3 funding eligibility.

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

562M0393

HOUSE JUDICIARY COMMITTEE ENGROSSED NO.

HB 1165 - 01/30/2006

Introduced by: Representatives Rave, Cutler, Deadrick, Gillespie, Haley, Michels, Murschel,
and O'Brien and Senators Gray, Bogue, Knudson, Koetzle, and Schoenbeck

1 FOR AN ACT ENTITLED, An Act to establish a workers compensation small claims
2 procedure.

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

4 Section 1. That chapter 62-2 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 The department shall establish a small claims procedure for medical expense claims not
7 exceeding eight thousand dollars. The procedure may only be used for a medical expense claim
8 incurred after the department has held a hearing and has adjudicated the underlying injury as
9 compensable or after the department has approved an agreement as to compensation or a
10 memorandum of payment for permanent partial disability.

11 Section 2. That chapter 62-2 be amended by adding thereto a NEW SECTION to read as
12 follows:

13 The department shall, by rules promulgated pursuant to chapter 1-26, provide for the
14 manner in which the disputed claims shall be presented and the forms required from the
15 claimant and from employers.



1 Section 3. That chapter 62-2 be amended by adding thereto a NEW SECTION to read as
2 follows:

3 Any claimant pursuant to this Act shall initiate a claim by completing a form provided by
4 the department.

5 Section 4. That chapter 62-2 be amended by adding thereto a NEW SECTION to read as
6 follows:

7 The department shall send notice to the party claimed against by registered or certified mail,
8 return receipt.

9 Section 5. That chapter 62-2 be amended by adding thereto a NEW SECTION to read as
10 follows:

11 Any party claimed against may assert any setoff or counterclaim that is within the
12 jurisdiction of the department.

13 Section 6. That chapter 62-2 be amended by adding thereto a NEW SECTION to read as
14 follows:

15 The department shall conduct the hearings in accordance with chapter 1-26. The department
16 shall expedite any hearing to the extent possible.

17 Section 7. That chapter 62-2 be amended by adding thereto a NEW SECTION to read as
18 follows:

19 Any medical record, correspondence, medical bill, and expert report and correspondence is
20 admissible as evidence. Nothing in this Act precludes an employer or insurer from obtaining an
21 examination pursuant to § 62-7-1.

22 Section 8. That chapter 62-2 be amended by adding thereto a NEW SECTION to read as
23 follows:

24 Upon the request of any party claimed against, the claimant shall provide an executed

1 medical release in a form prescribed by the department, sufficiently in advance of the hearing
2 to allow the party claimed against to obtain such medical records as it deems appropriate. Any
3 party shall disclose to the other party any medical record that is within the party's possession and
4 is relevant to the claim in dispute.

5 Section 9. That chapter 62-2 be amended by adding thereto a NEW SECTION to read as
6 follows:

7 Within fifteen days after receiving the decision by the department, any party may appeal the
8 decision to the secretary of labor. The secretary of labor may on the secretary's own motion
9 affirm, modify, or set aside any decision on the basis of the evidence previously submitted in
10 the case or the secretary may direct the taking of additional evidence. The secretary shall
11 promptly notify the interested parties of the secretary's findings and decision. Any decision of
12 the secretary is the final decision of the department. Any final decision of the department may
13 be appealed as provided in chapter 1-26.

14 Section 10. That chapter 62-2 be amended by adding thereto a NEW SECTION to read as
15 follows:

16 Any claimant in any proceeding before the department may be represented by counsel or
17 other duly authorized agent, but no such counsel or agent may either charge or receive for such
18 services more than an amount approved by the department. An employer or insurer, including
19 a corporate employer or insurer, may be represented before the department by counsel, an
20 employee, or a corporate officer.

21 Section 11. That chapter 62-2 be amended by adding thereto a NEW SECTION to read as
22 follows:

23 Any finding of fact, conclusion of law, decision, or final order made in a small claims
24 proceeding may not be used as evidence in any separate or subsequent action or proceeding

- 1 between anyone in any tribunal, agency, or court of this state or the United States, regardless of
- 2 whether the prior action was between the same or related parties or involved the same facts.

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

861M0560

HOUSE LOCAL GOVERNMENT COMMITTEE

ENGROSSED NO. **HB 1170** - 01/31/2006

Introduced by: Representatives Faehn, Halverson, Hennies, Krebs, McLaughlin, Michels, Murschel, O'Brien, Sebert, and Willadsen and Senators Kelly, Broderick, and Schoenbeck

1 FOR AN ACT ENTITLED, An Act to revise certain provisions concerning the voting
2 requirements of the board of adjustment.

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

4 Section 1. That § 11-4-23 be amended to read as follows:

5 11-4-23. The concurring vote of three-fourths of the members present and voting on the
6 matter at the meeting of the board of adjustment ~~shall be~~ is necessary to reverse any order,
7 requirement, decision, or determination of ~~any such~~ the administrative ~~official~~ officer, or to
8 decide in favor of the applicant on any matter upon which it the board of adjustment is required
9 to pass under any ~~such~~ ordinance, or to effect any variation in ~~such~~ an ordinance.



State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

588M0308

HOUSE COMMERCE COMMITTEE ENGROSSED NO.

HB 1177 - 01/31/2006

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: Representatives Peters, Dennert, Dykstra, Gillespie, Glenski, Hackl, Hargens, Haverly, Hennies, Klautt, Kroger, Rounds, Tidemann, Van Etten, and Willadsen and Senators Earley, Apa, Bartling, Greenfield, Hanson (Gary), Kelly, Koskan, Napoli, Schoenbeck, Smidt, and Sutton (Duane)

1 FOR AN ACT ENTITLED, An Act to limit the amount in the Employer's Investment in South
2 Dakota's Future Fund.

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

4 Section 1. That § 61-5-24.1 be amended to read as follows:

5 61-5-24.1. Employers required by this title to pay contributions, except employers that
6 pursuant to chapter 61-5A reimburse the unemployment compensation trust fund for benefits
7 paid in lieu of contributions, shall also pay an employer's investment in South Dakota's future
8 fee, hereinafter "investment fee," on wages as defined by this title. The fee rate for employers not
9 eligible for experience rating, as defined in § 61-5-20.2, shall be seventy hundredths percent
10 through calendar year 2006 and fifty-five hundredths percent on and after January 1, 2007. If an
11 employer is eligible for experience rating, his reserve ratio shall be determined pursuant to § 61-
12 5-18.14 and his investment fee rate shall be the rate appearing in column "A" on the same line
13 on which his reserve ratio appears in column "B" of the following rate ~~schedule~~ schedules.



1 From January 1, 1993, to December 31, 2006, inclusive:

| 2 | Column "A" | Column "B" |
|----|---------------------|---------------------------|
| 3 | Investment Fee Rate | Reserve Ratio |
| 4 | 0.70% | Less than 0.80% |
| 5 | 0.60% | 0.80% and Less than 1.00% |
| 6 | 0.50% | 1.00% and Less than 1.20% |
| 7 | 0.40% | 1.20% and Less than 1.30% |
| 8 | 0.30% | 1.30% and Less than 1.40% |
| 9 | 0.20% | 1.40% and Less than 1.50% |
| 10 | 0.10% | 1.50% and Less than 1.60% |
| 11 | 0.00% | 1.60% and Over |

12 From January 1, 2007, to December 31, 2007, inclusive:

| 13 | <u>Column "A"</u> | <u>Column "B"</u> |
|----|----------------------------|----------------------------------|
| 14 | <u>Investment Fee Rate</u> | <u>Reserve Ratio</u> |
| 15 | <u>0.60%</u> | <u>Less than 1.00%</u> |
| 16 | <u>0.50%</u> | <u>1.00% and Less than 1.20%</u> |
| 17 | <u>0.40%</u> | <u>1.20% and Less than 1.30%</u> |
| 18 | <u>0.30%</u> | <u>1.30% and Less than 1.40%</u> |
| 19 | <u>0.20%</u> | <u>1.40% and Less than 1.50%</u> |
| 20 | <u>0.10%</u> | <u>1.50% and Less than 1.60%</u> |
| 21 | <u>0.00%</u> | <u>1.60% and Over</u> |

22 From January 1, 2008, to December 31, 2008, inclusive:

| 23 | <u>Column "A"</u> | <u>Column "B"</u> |
|----|----------------------------|----------------------------------|
| 24 | <u>Investment Fee Rate</u> | <u>Reserve Ratio</u> |
| 25 | <u>0.58%</u> | <u>Less than 1.00%</u> |
| 26 | <u>0.50%</u> | <u>1.00% and Less than 1.20%</u> |
| 27 | <u>0.40%</u> | <u>1.20% and Less than 1.30%</u> |

| | | |
|---|--------------|----------------------------------|
| 1 | <u>0.30%</u> | <u>1.30% and Less than 1.40%</u> |
| 2 | <u>0.20%</u> | <u>1.40% and Less than 1.50%</u> |
| 3 | <u>0.10%</u> | <u>1.50% and Less than 1.60%</u> |
| 4 | <u>0.00%</u> | <u>1.60% and Over</u> |

5 From January 1, 2009, to December 31, 2009, inclusive:

| | | |
|----|----------------------------|----------------------------------|
| 6 | <u>Column "A"</u> | <u>Column "B"</u> |
| 7 | <u>Investment Fee Rate</u> | <u>Reserve Ratio</u> |
| 8 | <u>0.56%</u> | <u>Less than 1.00%</u> |
| 9 | <u>0.50%</u> | <u>1.00% and Less than 1.20%</u> |
| 10 | <u>0.40%</u> | <u>1.20% and Less than 1.30%</u> |
| 11 | <u>0.30%</u> | <u>1.30% and Less than 1.40%</u> |
| 12 | <u>0.20%</u> | <u>1.40% and Less than 1.50%</u> |
| 13 | <u>0.10%</u> | <u>1.50% and Less than 1.60%</u> |
| 14 | <u>0.00%</u> | <u>1.60% and Over</u> |

15 Beginning January 1, 2010:

| | | |
|----|----------------------------|----------------------------------|
| 16 | <u>Column "A"</u> | <u>Column "B"</u> |
| 17 | <u>Investment Fee Rate</u> | <u>Reserve Ratio</u> |
| 18 | <u>0.55%</u> | <u>Less than 1.00%</u> |
| 19 | <u>0.50%</u> | <u>1.00% and Less than 1.20%</u> |
| 20 | <u>0.40%</u> | <u>1.20% and Less than 1.30%</u> |
| 21 | <u>0.30%</u> | <u>1.30% and Less than 1.40%</u> |
| 22 | <u>0.20%</u> | <u>1.40% and Less than 1.50%</u> |
| 23 | <u>0.10%</u> | <u>1.50% and Less than 1.60%</u> |
| 24 | <u>0.00%</u> | <u>1.60% and Over</u> |

25 The terms and conditions of this title which apply to the payment and collection of
 26 contributions also apply to the payment and collection of the investment fee. Proceeds from the
 27 investment fee shall be deposited in the clearing account of the unemployment compensation

1 fund for clearance only and may not become part of the fund. After clearance, the money derived
2 from such payments, less refunds made pursuant to the provisions of this title, shall be deposited
3 in the employer's investment in South Dakota's future special revenue fund as provided for in
4 § 61-5-24.2. Investment fee payments may not be credited to the employer's experience rating
5 account and may not be deducted in whole or in part by any employer from the wages of
6 individuals in its employ.

7 The investment fee rate may not be increased over the applicable 1987 investment fee rate
8 for any employer with a positive balance in his experience rating account on the computation
9 date, as established in rules promulgated by the secretary of labor pursuant to chapter 1-26, for
10 the current year and the year preceding the current year.

11 The investment rates provided in this section apply to and are retroactive to taxable wages
12 paid on and after January 1, 1993.

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

139M0022

HOUSE AGRICULTURE AND NATURAL RESOURCES

COMMITTEE ENGROSSED NO. **HB 1181** -

01/31/2006

Introduced by: Representatives Jerke, Boomgarden, Davis, Deadrick, Dykstra, Fryslie, Hennies, Hunhoff, Jensen, Koistinen, Kraus, Putnam, and Rave and Senators Koskan, Abdallah, and Broderick

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding humane societies.

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

3 Section 1. That § 40-2-1 be amended to read as follows:

4 40-2-1. Any three or more citizens of this state ~~who have heretofore or who shall hereafter~~
5 ~~incorporate as a body corporate under the general laws for incorporation~~ organized as a nonprofit
6 corporation in this state, for the purpose of preventing cruelty to animals, may avail themselves
7 of the privileges of this chapter through an animal control officer subject to the limitations in
8 sections 2 and 3 of this Act. The board of county commissioners in each county may grant
9 authority to exercise the privileges and authority granted by this section to one or more qualified
10 nonprofit corporations for a period of up to three years based upon ability to fulfill the purposes
11 of this chapter.

12 Section 2. That chapter 40-2 be amended by adding thereto a NEW SECTION to read as
13 follows:

14 The board of directors of a humane society incorporated pursuant to § 40-2-1 may appoint



1 society members to act as animal control officers. The appointment shall be in writing. The
2 appointment is effective in a particular county only if an appointee obtains written authorization
3 from a circuit court judge having jurisdiction in the county in which the appointee seeks to
4 enforce this chapter or chapter 40-1. To obtain judicial authorization, an appointee seeking
5 judicial authorization shall provide evidence satisfactory to the judge that the appointee has
6 experience, education, or training that has prepared the appointee to assume the powers granted
7 to animal control officers pursuant to section 3 of this Act. The board of directors shall review
8 appointments every three years and may revoke an appointment at any time by filing a certified
9 revocation with the circuit court that approved the appointment. Any authorization may not
10 exceed three years or trustee termination, whichever occurs first. To qualify for reappointment,
11 the officer shall satisfy the court that the officer has sufficient experience, education, or training
12 to exercise the powers granted to animal control officers pursuant to section 3 of this Act.

13 Section 3. That chapter 40-2 be amended by adding thereto a NEW SECTION to read as
14 follows:

15 Any law enforcement agency or any animal care and control agency may enforce the
16 provisions of this chapter or chapter 40-1. An animal care and control agency may enforce the
17 provisions of this chapter or chapter 40-1 in a county or municipality only if the legislative
18 authority of the county or municipality has entered into a contract with the agency to enforce the
19 provisions of this chapter and chapter 40-1. An animal control officer enforcing this chapter or
20 chapter 40-1 shall comply with the same constitutional and statutory restrictions concerning the
21 execution of police powers imposed on a law enforcement officer who enforces this chapter,
22 chapter 40-1, and other criminal laws. An animal control officer has the following enforcement
23 powers when enforcing this chapter:

24 (1) The power to issue citations based on probable cause to offenders for misdemeanor

1 and felony violations of this chapter or chapter 40-1;

2 (2) The power to cause a law enforcement officer to arrest and take into custody any
3 person the animal control officer has probable cause to believe has committed or is
4 committing a violation of this chapter or chapter 40-1. An animal control officer may
5 make an oral complaint to a prosecuting attorney or a law enforcement officer to
6 initiate an arrest. The animal control officer causing the arrest shall file with the
7 arresting agency a written complaint within twenty-four hours of the arrest, excluding
8 Sundays and legal holidays, stating the alleged act or acts constituting a violation;

9 (3) The power to carry protective devices, other than firearms, for personal protection;

10 (4) The power to prepare affidavits in support of search warrants and to execute search
11 warrants when accompanied by law enforcement officers to investigate violations of
12 this chapter or chapter 40-1, and to seize evidence of those violations.

13 Upon the request of an animal control officer who has probable cause to believe that a person
14 has violated this chapter or chapter 40-1, a law enforcement officer may arrest the alleged
15 offender.

16 Section 4. That chapter 40-2 be amended by adding thereto a NEW SECTION to read as
17 follows:

18 For the purposes of this chapter and chapter 40-1, an animal care and control agency is any
19 municipality or county animal control agency or authority authorized to enforce municipality or
20 county ordinances regulating the care, control, licensing, or treatment of animals within the
21 municipality or county, and any corporation organized under § 40-2-1 that contracts with a
22 municipality or county to enforce the municipality or county ordinances governing animal care
23 and control.

24 Section 5. That chapter 40-2 be amended by adding thereto a NEW SECTION to read as

1 follows:

2 For the purposes of this chapter and chapter 40-1, an animal control officer is any person
3 employed, contracted, or appointed pursuant to section 3 of this Act by an animal care and
4 control agency or humane society to aid in the enforcement of ordinances or laws regulating the
5 care and control of animals. The term, animal control officer, includes a humane officer. A
6 humane officer is any person employed, contracted, or appointed by an animal care and control
7 agency or humane society.

8 Section 6. That § 40-2-3 be repealed.

9 ~~40-2-3. Any member, officer, or agent of any such society so incorporated who shall by the~~
10 ~~secretary of such society be duly authorized in writing and confirmed by the board of directors,~~
11 ~~and if within a municipal corporation, approved by the mayor or president of the board of such~~
12 ~~municipality, and if within a county beyond the limits of a municipal corporation, approved by~~
13 ~~the circuit judge and sworn in the same manner as are peace officers, may interfere to prevent the~~
14 ~~inhumane treatment of any animal pursuant to § 40-2-4 and may use such force as may be~~
15 ~~necessary to prevent such inhumane treatment and to that end may summon to his aid any peace~~
16 ~~officer. He may make arrests for the violation of any of the provisions of chapter 40-1, in~~
17 ~~accordance with the provisions of § 40-2-4 in the same manner as other peace officers. Such~~
18 ~~member, officer, or agent shall, when making such arrest, exhibit the badge adopted by the~~
19 ~~society of which he is a member, officer, or agent.~~

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

965M0169 **HOUSE EDUCATION COMMITTEE ENGROSSED NO.**
HB 1193 - 01/31/2006

Introduced by: Representatives Olson (Ryan), Buckingham, Heineman, McLaughlin,
Thompson, and Weems and Senators Gray, Dempster, and McNenny

1 FOR AN ACT ENTITLED, An Act to limit certain cooperative arrangements among school
2 districts.

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

4 Section 1. That § 13-36 be amended by adding thereto a NEW SUBDIVISION to read as
5 follows:

6 No cooperative agreement or sponsorship entered into after July 1, 2007, by two or more
7 school districts for the purpose of any sports activity may exceed seven years in duration, and the
8 agreement or sponsorship may not be renewed. However, this limitation does not apply if the
9 high schools operated by the cooperating school districts are more than twenty miles apart.



State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

400M0653

HOUSE TAXATION COMMITTEE ENGROSSED NO.

HB 1226 - 01/31/2006

Introduced by: The Committee on Taxation at the request of the Governor

1 FOR AN ACT ENTITLED, An Act to expand the tax refund for agricultural processing facilities
2 to include expansions to existing facilities and to revise the time period in which an
3 application must be submitted.

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

5 Section 1. That § 10-45B-1 be amended to read as follows:

6 10-45B-1. Terms used in this chapter mean:

- 7 (1) "Construction date," the first date earth is excavated for the purpose of constructing
8 a project;
- 9 (2) "Department," the Department of Revenue and Regulation;
- 10 (3) "Nameplate capacity," the number of kilowatts a power unit can produce according
11 to the nameplate assigned to the power unit generator by the manufacturer;
- 12 (4) "New agricultural processing facility," a new building or structure, or the expansion
13 of an existing building or structure, the construction of which is subject to contractors'
14 excise tax pursuant to chapter 10-46A or 10-46B. A new agricultural processing
15 facility is any new building or structure, or the expansion of an existing building or



1 structure, constructed for the initial or subsequent processing of any form of
 2 agricultural commodity, product, or by-product. A new agricultural processing facility
 3 does not include any building or structure constructed for raising or feeding of
 4 livestock ~~or the expansion of an existing agricultural processing facility except as~~
 5 ~~provided in § 10-45B-1.2;~~

6 (5) "Person," any individual, firm, copartnership, joint venture, association, limited
 7 liability company, limited liability partnership, corporation, estate, trust, business
 8 trust, receiver, unit of government, political subdivision of any state, rural electric
 9 cooperative, consumers power district or any group or combination acting as a unit;

10 (6) "Power generation facility," a facility with one power unit that generates electricity
 11 with a nameplate capacity of no less than five hundred megawatts;

12 (7) "Project," the construction of a new agricultural processing facility or a new business
 13 facility at a single site;

14 (8) "Project cost," the amount paid in money, credits, property, or other money's worth for
 15 a project;

16 (9) "Secretary," the secretary of the Department of Revenue and Regulation.

17 Section 2. That § 10-45B-1.2 be repealed.

18 ~~10-45B-1.2. For purposes of this chapter, a new agricultural processing facility as defined in~~
 19 ~~§ 10-45B-1 includes an expansion to an existing soybean processing facility if the expansion will~~
 20 ~~be used for the production of biodiesel.~~

21 Section 3. That § 10-45B-4 be amended to read as follows:

22 10-45B-4. The refund of taxes for a new agricultural processing facility pertains only to
 23 project costs incurred and paid after April 1, 1997, and within thirty-six months of the ~~approval~~
 24 ~~of construction date as stated on~~ the application required by § 10-45B-6. No refund may be made

1 unless:

- 2 (1) The project cost exceeds the sum of four million five hundred thousand dollars; and
- 3 (2) The person applying for the refund obtains a permit from the secretary as set forth in
- 4 § 10-45B-6.

5 Section 4. That § 10-45B-6 be amended to read as follows:

6 10-45B-6. Any person desiring to claim a refund pursuant to this chapter shall apply for a
7 permit from the secretary ~~at least thirty days prior to~~ or within one hundred eighty days after the
8 construction date. However, any project with a construction date between February 1, ~~2005~~ 2006,
9 and July 1, ~~2005~~ 2006, that would otherwise qualify for a refund shall apply for a permit by
10 August 1, ~~2005~~ 2006. The application for a permit shall be submitted on a form prescribed by
11 the secretary. A separate application shall be made and submitted for each project. Upon approval
12 of the application, the secretary shall issue a permit entitling the applicant to submit refund
13 claims as provided by §§ 10-45B-7 and 10-45B-8. Such permit or refund claims are not
14 assignable or transferable except as collateral or security pursuant to chapter 57A-9.