



2025 South Dakota Legislature

Senate Bill 141

Introduced by: **Senator** Howard

1 **An Act to distinguish between new construction and improvements to existing**
2 **structures for purposes of calculating increases in revenue payable from**
3 **property taxes.**

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

5 **Section 1. That a NEW SECTION be added to chapter 10-13:**

6 For purposes of § 10-13-35, the increase in taxable value from the improvement
7 of real property does not include additions to, or improvements of, existing structures
8 affixed to land.

9 **Section 2. That a NEW SECTION be added to chapter 13-16:**

10 For purposes of § 13-16-7, the increase in taxable value from the improvement of
11 real property does not include additions to, or improvements of, existing structures affixed
12 to land.