

State of South Dakota

EIGHTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 2008

652P0350

SENATE LOCAL GOVERNMENT ENGROSSED NO. **SB 95** - 1/28/2008

Introduced by: Senators Bartling, Albers, Gray, Koetzle, McCracken, Nesselhuf, Olson (Ed),
and Turbak Berry and Representatives Dykstra, Cutler, Gillespie, Hargens,
Lucas, Rounds, and Weems

1 FOR AN ACT ENTITLED, An Act to increase certain fees collected by sheriffs for collecting
2 delinquent taxes.

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

4 Section 1. That § 10-56-22 be amended to read as follows:

5 10-56-22. The sheriff shall collect the following fees for collecting taxes: ~~one dollar~~ twenty-
6 five dollars for making ~~his~~ the sheriff's return on ~~his~~ the sheriff's warrant of authority; ~~one dollar~~
7 fifteen dollars for each levy; ~~one dollar~~ ten dollars for each sale; and the necessary costs of
8 distress and sale. The fees and costs shall be collected from the tax debtor or ~~his~~ the tax debtor's
9 property. ~~Where~~ If actual travel is made in collecting taxes, the sheriff shall also collect from
10 the tax debtor or ~~his~~ the tax debtor's property an additional penalty, in lieu of mileage, equal to
11 fifteen percent of the amount of tax and interest due, which, with all fees and costs collected,
12 shall be credited to the general fund of the county. ~~The sheriff shall receive mileage, at the rate~~
13 ~~provided by law, for each mile actually and necessarily traveled from the official for whom the~~
14 ~~tax was collected.~~

