

# State of South Dakota

EIGHTY-EIGHTH SESSION  
LEGISLATIVE ASSEMBLY, 2013

915U0589

HOUSE ENGROSSED NO. **SB 195** - 03/05/2013

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

Introduced by: Senators Rhoden, Begalka, Brown, Frerichs, Holien, Kirkeby, Krebs, Lederman, Lucas, Maher, Monroe, Olson (Russell), Rempelberg, Tidemann, and Vehle and Representatives Solum, Bartling, Bolin, Cronin, Duvall, Feickert, Gibson, Gosch, Greenfield, Hawks, Hawley, Heinemann (Leslie), Heinert, Hunhoff (Bernie), Killer, Lust, Magstadt, Otten (Herman), Parsley, Peterson, Rounds, Schoenfish, Soli, Tyler, Werner, and Wismer

1 FOR AN ACT ENTITLED, An Act to revise the distribution of the wind energy tax.

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

3 Section 1. That § 10-35-21 be amended to read as follows:

4 10-35-21. The secretary shall distribute all of the tax deposited in the wind energy tax fund  
5 pursuant to § 10-35-18 and twenty percent of the tax deposited in the wind energy tax fund  
6 pursuant to § 10-35-19 to the county treasurer where the wind farm is located. If the wind  
7 energy tax fund contains less than twenty percent of the gross receipts tax from § 10-35-19, due  
8 to the transmission line rebate under § 10-35-22, the secretary shall distribute the remainder of  
9 funds after the rebate to the county treasurer where the wind farm is located. If a wind farm is  
10 located in more than one county, each county shall receive the same percentage of the tax as the  
11 percentage of wind towers in the wind farm located in the county. Upon receipt of the taxes, the  
12 county auditor shall apportion the tax among ~~all taxing jurisdictions~~ the school districts, the



1 county, and the organized townships where a wind tower is located. The tax shall be  
2 ~~apportioned in the same manner as agricultural real property taxes would have been apportioned~~  
3 ~~between the taxing jurisdictions~~ by the county auditor by allocating fifty percent of the tax to  
4 the school district where each wind tower is located, fifteen percent to the organized township  
5 where each wind tower is located, and thirty-five percent to the county. If a wind tower is  
6 located in a township that is not organized, the unorganized township's share of the tax for that  
7 wind tower is allocated to the county. The secretary shall distribute the money to the counties  
8 on or before the first day of May.