

AN ACT

ENTITLED, An Act to clarify taxing authority for political subdivisions.

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

Section 1. No county, city, or other governmental unit, including governmental units chartered under S.D. Const., Art. IX, § 2, unless otherwise specifically provided by statute, may, enact or increase, in any form a tax, fee, or charge that is: related to the state lottery; similar to a tax which provides revenues to the state; or similar to state licensing or regulatory fees enacted by statute or adopted by rule. The provisions of this section do not prohibit any tax or fee enacted and imposed on or before March 1, 1996.

Section 2. That § 6-12-13 be repealed.

Section 3. That chapter 6-12 be amended by adding thereto a NEW SECTION to read as follows:

Nothing in section 1 of this Act is intended to authorize any county, city, or other governmental unit chartered under S.D. Const., Art. IX § 2, to enact or increase a tax, fee, or other charge that is denied by its charter, the Constitution, or the general laws of the state.

An Act to clarify taxing authority for political subdivisions.

I certify that the attached Act  
originated in the

HOUSE as Bill No. 1180

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

House Bill No. 1180  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

Received at this Executive Office  
this \_\_\_\_ day of \_\_\_\_\_ ,

19\_\_ at \_\_\_\_ M.

By \_\_\_\_\_  
for the Governor

The attached Act is hereby  
approved this \_\_\_\_\_ day of  
\_\_\_\_\_, A.D., 19\_\_

\_\_\_\_\_  
Governor

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