

# State of South Dakota

SEVENTY-SECOND SESSION  
LEGISLATIVE ASSEMBLY, 1997

400A0723

## HOUSE ENGROSSED NO. **HB1180** - 2/20/97

Introduced by: Representatives Gabriel, Cutler, Duxbury, Haley, Jorgensen, and Volesky and  
Senators Thompson, Dunn (Jim), Flowers, Halverson, Olson, and Symens

1 FOR AN ACT ENTITLED, An Act to clarify taxing authority for political subdivisions.

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

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

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 That § 6-12-13 be repealed.

10 ~~6-12-13. No county or city or combination thereof adopting a home rule charter may enact~~  
11 ~~or increase any tax or fee that is not allowed to be enacted or increased by any county, city, or~~  
12 ~~combination thereof that has not adopted a home rule charter. The provisions of this section do~~  
13 ~~not prohibit any tax or fee enacted and imposed on or before March 1, 1996.~~

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

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

1 **BILL HISTORY**

2 1/29/97 First read in House and referred to Taxation. H.J. 201

3 2/4/97 Scheduled for Committee hearing on this date.

4 2/4/97 Referred to State Affairs. H.J. 286

5 2/4/97 House of Representatives Re-referred to State Affairs. H.J. 297

6 2/14/97 Scheduled for Committee hearing on this date.

7 2/15/97 Scheduled for Committee hearing on this date.

8 2/15/97 State Affairs Do Pass Amended, Passed, AYES 11, NAYS 2. H.J. 506

9 2/19/97 Motion to Amend. H.J. 587

10 2/19/97 House of Representatives Do Pass Amended, Passed, AYES 68, NAYS 1. H.J. 588