

State of South Dakota

SEVENTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 1997

400A0723

HOUSE STATE AFFAIRS COMMITTEE

ENGROSSED NO. **HB1180** - 2/18/97

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 § 9-12-19 be amended to read as follows:

10 9-12-18. The governing body of a municipality ~~governed by a home rule charter, including~~
11 municipalities chartered under S.D. Const., Art. IX, § 2, may not impose any permit or
12 inspection fee, beyond the actual cost of the inspection, on any property which is owned by a unit
13 of government unless a higher fee is ~~established through a joint powers agreement entered into~~
14 pursuant to chapter 1-24 agreed to by the affected governmental unit.

15 Section 3. That § 6-12-13 be repealed.

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

5 Section 4. That chapter 6-12 be amended by adding thereto a NEW SECTION to read as
6 follows:

7 Nothing in section 1 of this Act is intended to authorize any county, city, or other
8 governmental unit chartered under S.D. Const., Art. IX § 2, to enact or increase a tax, fee, or
9 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, AYES 11, NAYS 2. H.J. 506