

# State of South Dakota

SEVENTY-SECOND SESSION  
LEGISLATIVE ASSEMBLY, 1997

690A0527

## SENATE BILL NO. 197

Introduced by: Senators Staggers, Aker, Albers, and Thompson and Representatives  
Duenwald, McNenny, Monroe, and Napoli

1 FOR AN ACT ENTITLED, An Act to restrict the amount of time a governing body may impose  
2 an excess tax levy, unless the governing body takes action to continue the excess tax levy.

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

4 Section 1. That § 10-12-43 be amended to read as follows:

5 10-12-43. The governing body of the school district may raise additional revenues for general  
6 fund purposes only for a period of two years, from property tax through the imposition of an  
7 excess tax levy. The governing body of the school district may continue the imposition of an  
8 excess tax levy if it repeats the process authorized pursuant to this section. The governing body  
9 of a school district may impose the excess tax levy with an affirmative two-thirds vote of the  
10 governing body on or before August first of the year prior to the year the taxes are payable. The  
11 decision of the governing body to originally impose or subsequently increase an excess tax levy  
12 shall be published by August tenth and the decision may be referred upon a petition signed by  
13 at least five percent of the registered voters in the school district and filed with the governing  
14 body within twenty days of the publication of the decision. The referendum election shall be held  
15 on or before the second Tuesday in September of the year prior to the time the taxes are payable.

1       Section 2. That chapter 10-13 be amended by adding thereto a NEW SECTION to read as  
2 follows:

3       A governing body may impose an excess tax levy as authorized pursuant to § 10-13-36 for  
4 a period not to exceed two years. After that two year period is completed, the taxing authority  
5 of that governing body returns to the original amount of revenue payable from taxes on real  
6 property as established before the imposition of an excess tax levy with that amount indexed as  
7 prescribed by § 10-13-35, unless that governing body repeats the process authorized pursuant  
8 to § 10-13-36 to continue the imposition of an excess tax levy.