

State of South Dakota

SEVENTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 1998

139B0409

SENATE BILL NO. 99

Introduced by: Senators Staggers, Aker, Dennert, Drake, and Munson (David) and
Representatives Peterson (Bill), Chicoine, Kooistra, Monroe, Napoli, Weber,
Wetz, and Windhorst

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, from property tax through the imposition of an excess tax levy for a period
7 of time specified in advance by the governing body. If the governing body has established an
8 excess tax levy before the effective date of this Act, the governing body shall by December 31,
9 1998, specify the ending date of the excess tax levy. The governing body of the school district
10 may continue the imposition of an excess tax levy if it repeats the process authorized pursuant
11 to this section. The governing body of a school district may impose the excess tax levy with an
12 affirmative two-thirds vote of the governing body on or before July fifteenth of the year prior to
13 the year the taxes are payable. The decision of the governing body to originally impose or
14 subsequently increase an excess tax levy shall be published within ten days of the decision. The
15 decision may be referred upon a petition signed by at least five percent of the registered voters

1 in the school district and filed with the governing body within twenty days of the publication of
2 the decision. The referendum election shall be held on or before October first of the year prior
3 to the time the taxes are payable.

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

6 A governing body may impose an excess tax levy as authorized pursuant to § 10-13-36 for
7 a period of time specified in advance by the governing body. If the governing body has
8 established an excess tax levy before the effective date of this Act, the governing body shall by
9 December 31, 1998, specify the ending date of the excess tax levy. After the time period is
10 completed, the taxing authority of the governing body returns to the original amount of revenue
11 payable from taxes on real property as established before the imposition of an excess tax levy
12 with that amount indexed as prescribed by § 10-13-35, unless that governing body repeats the
13 process authorized pursuant to § 10-13-36 to continue the imposition of an excess tax levy.