

# State of South Dakota

SEVENTY-SEVENTH SESSION  
LEGISLATIVE ASSEMBLY, 2002

802H0293

## HOUSE BILL NO. 1184

Introduced by: Representatives Jaspers, Elliott, Madsen, and Olson (Mel) and Senators McIntyre, Dennert, Hutmacher, Moore, Munson, Olson (Ed), and Sutton (Dan)

1 FOR AN ACT ENTITLED, An Act to allow the excess tax levy for school districts to be  
2 expressed as a tax rate.

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

4 Section 1. That chapter 10-12 be amended by adding thereto a NEW SECTION to read as  
5 follows:

6 The excess tax levy authorized by § 10-12-43 may be expressed as a tax levy or as a rate of  
7 taxation expressed in dollars per thousand dollars of taxable valuation. If the excess tax levy is  
8 expressed as a rate of taxation, it shall be in proportion to the maximum levies authorized by  
9 § 10-12-42 at the time of the imposition of the excess tax levy. In subsequent years the excess  
10 tax levy expressed as a rate of taxation shall be in proportion to the maximum levies authorized  
11 by § 10-12-42.

