

State of South Dakota

SEVENTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2003

492I0341

HOUSE BILL NO. 1189

Introduced by: Representatives Pederson (Gordon), Adelstein, Haverly, Hennies, Kraus, Lintz, McCoy, McLaughlin, and Van Etten and Senators Vitter, Ham, and Napoli

1 FOR AN ACT ENTITLED, An Act to permit municipalities to impose and collect sales and use
2 tax at municipally owned airports.

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

4 Section 1. That chapter 10-52 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 Any incorporated municipality within this state may impose any non-ad valorem tax in
7 accordance with the provisions of chapter 10-52 at a municipally owned airport outside the
8 municipality's corporate limits by ordinance enacted by its local governing board. The
9 municipality shall levy a rate of taxation and apply the tax in the same manner that the
10 municipality applies the tax within the municipal corporate limits.

