

# State of South Dakota

SEVENTY-EIGHTH SESSION  
LEGISLATIVE ASSEMBLY, 2003

507I0736

## HOUSE ENGROSSED NO. **HB 1237** - 02/07/2003

Introduced by: Representatives Koistinen and Fryslie and Senator Greenfield

1 FOR AN ACT ENTITLED, An Act to provide for the correction of certain taxation errors by  
2 political subdivisions.

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 If a significant error, as determined by the board of county commissioners, has been made  
7 in the budget or tax levy reported to the county auditor by the business manager, finance officer,  
8 or clerk of a political subdivision within a county, or if the business manager, finance officer, or  
9 clerk of the political subdivision requests that an unneeded tax levy be rescinded, the board of  
10 county commissioners shall abate or refund the taxes levied as a result of the error or unneeded  
11 tax levy. The board of county commissioners shall abate or refund such taxes only in the political  
12 subdivision that submitted a budget or tax levy with an error or that requested that the unneeded  
13 tax levy be rescinded.

14 Section 2. This Act is repealed on December 31, 2003.

