

AN ACT

ENTITLED, An Act to provide for the correction of certain taxation errors by political subdivisions.

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

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

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if the business manager, finance officer, or clerk of the political subdivision requests that an unneeded tax levy be rescinded, the board of county commissioners shall abate or refund the taxes levied as a result of the error or unneeded tax levy.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political subdivision that submitted a budget or tax levy with an error or that requested that the unneeded tax levy be rescinded.

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 This Act is repealed on December 31, 2003.

An Act to provide for the correction of certain taxation errors by political subdivisions.

I certify that the attached Act
originated in the

HOUSE as Bill No. 1237

Chief Clerk

Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1237

File No. _____

Chapter No. _____

Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor

STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____, 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State