

State of South Dakota

SEVENTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2004

168J0486

SENATE TAXATION COMMITTEE ENGROSSED NO.

HB 1182 - 02/20/2004

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: Representatives Schafer, Hennies, Kraus, McLaughlin, Nesselhuf, Rave, Rounds, Sebert, Solum, and Teupel and Senators Vitter, Albers, Duniphan, Kelly, Kooistra, Nachtigal, Olson (Ed), Reedy, and Sutton (Dan)

1 FOR AN ACT ENTITLED, An Act to revise certain provisions relating to the use of general
2 occupation tax revenue.

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

4 Section 1. That § 9-55-10 be amended to read as follows:

5 9-55-10. If a hearing is held under subdivision 9-55-7(2), the governing body shall:

- 6 (1) Hear all protests and receive evidence for or against the proposed action;
- 7 (2) Rule upon all written protests received prior to the close of the hearing, which ruling
8 shall be final; and
- 9 (3) Continue the hearing from time to time as the governing body may deem necessary.

10 If a special assessment is to be used, the proceedings shall terminate if written protest is
11 made prior to the close of the hearing by the owners of a majority of the assessable front footage
12 in the proposed district. If an occupation tax is to be used, the proceedings shall terminate if
13 protest is made by the users of a majority of the space in the proposed district. If the general
14 occupational tax is based upon rented hotel and motel rooms pursuant to § 9-55-13, the



1 proceedings shall terminate if written protest is made prior to the close of the hearing by the
2 owners of a majority of the hotels and motels in the proposed district.

3 Any bonds for the construction of a convention facility that are payable from the proceeds
4 of the hotel and motel room general occupational tax may only be issued and sold if at least two-
5 thirds of the hotel and motel owners in the proposed district approve in writing of the issuance
6 and sale of the bonds.