

State of South Dakota

EIGHTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2012

519T0533

HOUSE BILL NO. 1250

Introduced by: Representatives Feickert, Kirschman, Sigdestad, Tulson, and Verchio and
Senators Hundstad, Frerichs, and Maher

1 FOR AN ACT ENTITLED, An Act to permit counties and townships to levy a capital
2 improvement property tax for highways, secondary roads, bridges, and culverts.

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

4 Section 1. The board of county commissioners may authorize an annual property tax levy
5 not to exceed one dollar per thousand dollars of the taxable valuation of the county for the
6 highway capital improvement fund for projects and purposes as defined in section 2 of this Act.
7 The capital improvement tax levy authorized by this section is in addition to the levies
8 authorized in §§ 7-25-1, 10-12-13, 10-12-21, and 31-12-27. Any tax levy imposed pursuant to
9 this section is exempt from the tax limitations imposed on a county pursuant to chapter 10-13.

10 Section 2. The board of county commissioners may establish a highway capital improvement
11 fund for the purpose of constructing, reconstructing, repairing, and maintaining highways, roads,
12 bridges, and culverts under the jurisdiction of the board of county commissioners.

13 Section 3. The township board of supervisors may authorize an annual property tax levy not
14 to exceed fifty cents per thousand dollars of the taxable valuation of the township for the
15 secondary road capital improvement fund for projects and purposes as defined in section 4 of



1 this Act. The capital improvement tax levy authorized by this section is in addition to the levies
2 authorized in §§ 10-12-28 and 31-13-22. Any tax levy imposed pursuant to this section is
3 exempt from the tax limitations imposed on a township pursuant to chapter 10-13.

4 Section 4. The township board of supervisors may establish a secondary road capital
5 improvement fund for the purpose of constructing, reconstructing, repairing, and maintaining
6 secondary roads, bridges, and culverts under the jurisdiction of the township board of
7 supervisors.