

# State of South Dakota

EIGHTY-EIGHTH SESSION  
LEGISLATIVE ASSEMBLY, 2013

582U0587

## HOUSE TAXATION ENGROSSED NO. **HB 1189** - 02/07/2013

Introduced by: Representatives Tulson, Bartling, Cronin, Ecklund, Erickson, Feickert, Hawley, Hoffman, Stalzer, Tyler, Werner, and Wismer and Senators Begalka, Frerichs, Jones, Rhoden, and White

1 FOR AN ACT ENTITLED, An Act to permit townships to levy a capital improvement property  
2 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 township board of supervisors may authorize an annual property tax levy not  
5 to exceed fifty cents per thousand dollars of the taxable valuation of the township for the  
6 secondary road capital improvement fund for projects and purposes as defined in section 4 of  
7 this Act. The capital improvement tax levy authorized by this section is in addition to the levies  
8 authorized in §§ 10-12-28 and 31-13-22. Any tax levy imposed pursuant to this section is  
9 exempt from the tax limitations imposed on a township pursuant to chapter 10-13.

10 Section 2. The township board of supervisors may establish a secondary road capital  
11 improvement fund for the purpose of constructing, reconstructing, repairing, and maintaining  
12 secondary roads, bridges, and culverts under the jurisdiction of the township board of  
13 supervisors.

