



2026 South Dakota Legislature

House Bill 1060

Introduced by: **Representative Moore**

1 **An Act to remove the five percent calculation requirement from the county**
2 **budgetary process.**

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

4 **Section 1. That § 7-21-19 be AMENDED:**

5 **7-21-19.** ~~The board shall, after determining the amount of each fund pursuant to~~
6 ~~§ 7-21-18, Before October first in each fiscal year and after the annual budget for the~~
7 ~~following fiscal year has been approved and adopted, the board of county commissioners~~
8 ~~shall, for each particular fund out of which appropriations are payable, levy a tax for each~~
9 ~~such fund that is sufficient to raise the required amount therefor difference between all~~
10 ~~appropriations contained in the budget for the next fiscal year, payable out of each~~
11 ~~particular fund, and all revenue likely to be received by each particular fund during the~~
12 ~~next fiscal year from all sources, including the unobligated fund balance of each particular~~
13 ~~fund, but not including real property taxes or any amount authorized by law to be held in~~
14 ~~reserve.~~

15 ~~Nothing contained herein shall be construed to authorize in this section authorizes~~
16 ~~any tax levy in excess of that exceeds any limitation upon tax levies which are now or~~
17 ~~which may hereafter be imposed by any of the laws law of this state.~~

18 **Section 2. That § 10-12-8 be AMENDED:**

19 **10-12-8.** ~~On~~ Within ten days after the first Tuesday in September of each year, or
20 ~~within ten days thereafter,~~ the board of county commissioners shall levy the necessary
21 taxes for the current fiscal year on all taxable property in the county. The taxes ~~shall be~~
22 are based upon on an itemized estimate of the county expenses for the ensuing year. ~~No~~
23 ~~greater levy of county tax may be made upon the taxable property of any county than will~~
24 ~~be equal to the amount of such expenses, with an excess of five percent of the same and~~
25 may not exceed the limitation set forth in § 10-13-35.

1 **Section 3. That § 7-21-18 be REPEALED.**

2 ~~Before October first in each fiscal year and after the annual budget for the following~~
3 ~~fiscal year has been approved and adopted, the board shall compute and determine:~~

4 ~~(1) — The total amount of all appropriations contained in the budget for the next fiscal~~
5 ~~year, and payable out of each particular fund;~~

6 ~~(2) — The total amount of revenue, except taxes on real property, likely to be received~~
7 ~~by each particular fund during the next fiscal year from all sources which includes~~
8 ~~the unobligated fund balance of each particular fund and excludes amounts~~
9 ~~authorized by law to be held in reserve;~~

10 ~~(3) — The difference between the total amount determined in subdivision (2) above, and~~
11 ~~the total amount determined in subdivision (1) above, and to the amount of such~~
12 ~~difference for each particular fund shall be added an amount equal to five percent~~
13 ~~of the total amount of all appropriations payable out of such fund during the next~~
14 ~~fiscal year and the total of such two amounts shall be the amount necessary to be~~
15 ~~raised for such fund during the next fiscal year by taxes on real property.~~