



## 2026 South Dakota Legislature

# House Bill 1088

Introduced by: **Representative Moore**

1 **An Act to remove the requirement that counties remit to municipalities an amount**  
 2 **equal to the road levy for calendar years 1984, 1985, and 1986.**

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

4 **Section 1. That § 10-12-9 be AMENDED:**

5 **10-12-9.** ~~The levy of county~~ County taxes must be levied, pursuant to § 10-12-8  
 6 ~~shall include the following purposes, for:~~

- 7 (1) ~~For general~~ General county purposes;
- 8 (2) ~~For the~~ The support of the mentally ill individuals with mental illnesses pursuant to  
 9 § 27A-13-15 and developmentally disabled individuals with developmental  
 10 disabilities pursuant to chapter 27B-4;
- 11 (3) ~~For salaries~~ Salaries;
- 12 (4) ~~For county~~ County roads, in addition to the road taxes levied by townships and  
 13 municipalities, ~~and it shall have together with~~ the entire supervision of the  
 14 expenditure of ~~such the~~ taxes. ~~In all municipalities an amount equal to the average~~  
 15 ~~road levy distributed to the municipalities within the county for calendar years~~  
 16 ~~1984, 1985, and 1986 shall be paid by the county treasurer to the municipal~~  
 17 ~~finance officer of the municipality. If a municipality is incorporated after January 1,~~  
 18 ~~1984, the amount paid to the municipality shall be determined pursuant to § 10-~~  
 19 ~~12-32.1. Such money shall be expended by the governing body of the municipality~~  
 20 ~~only for bridge and street purposes within the municipality;~~
- 21 (5) ~~For fire~~ Fire guards in territory not organized into civil townships, to be levied  
 22 against the taxable property of ~~such the~~ unorganized territory;
- 23 (6) ~~For county~~ County bridges;
- 24 (7) ~~For county~~ County parks pursuant to chapter 41-18;
- 25 (8) ~~For support~~ Support of the poor pursuant to chapter 28-13;
- 26 (9) ~~For a~~ A public defender pursuant to chapter 7-16A;

- 1       (10) ~~For recreation~~Recreation, tourism, and industrial development pursuant to § 7-18-
- 2           12;
- 3       (11) ~~For contingency~~Contingency appropriations pursuant to §§ 7-21-6.1 and 7-21-
- 4           32.2;
- 5       (12) ~~For county~~County monuments pursuant to § 7-26-1;
- 6       (13) ~~For historical~~Historical sites pursuant to § 7-26-3;
- 7       (14) ~~For historical~~Historical museums pursuant to § 7-26-5;
- 8       (15) ~~For abandoned~~Abandoned cemeteries pursuant to § 7-26-7;
- 9       (16) ~~For a~~A county fair pursuant to chapter 7-27;
- 10      (17) ~~For real~~Real estate classification pursuant to § 10-10-2;
- 11      (18) ~~Repealed by SL 2014, ch 55, § 2;~~
- 12      (19) ~~For operation~~Operation of a public library pursuant to § 14-2-47;
- 13      (20)(19) ~~For the~~The judicial system pursuant to chapter 16-2;
- 14      (21)(20) ~~For day~~Day care centers pursuant to § 26-6-18.3;
- 15      (22)(21) ~~For mental~~Mental health centers pursuant to § 27A-5-9;
- 16      (23)(22) ~~For senior~~Senior citizens pursuant to § 28-18-6;
- 17      (24)(23) ~~For emergency~~Emergency welfare pursuant to § 28-13-19;
- 18      (25)(24) ~~For roads~~Roads in national forests pursuant to § 31-9-4;
- 19      (26)(25) ~~For health~~Health departments pursuant to § 34-3-22;
- 20      (27)(26) ~~For drug~~Drug abuse prevention and rehabilitation pursuant to chapter 34-3B;
- 21      (28)(27) ~~For hospital~~Hospital operation and maintenance pursuant to §§ 34-8-19 and
- 22           34-8-20;
- 23      (29)(28) ~~For hospital~~Hospital wards pursuant to § 34-8-23;
- 24      (30)(29) ~~For aid~~Aid to city hospitals pursuant to chapter 34-9;
- 25      (31)(30) ~~For ambulance~~Ambulance service pursuant to § 34-11-1;
- 26      (32)(31) ~~For fire~~Fire protection pursuant to chapter 34-31;
- 27      (33)(32) ~~For conservation~~Conservation districts pursuant to §§ 38-8-49.1, 38-8-55, 38-
- 28           8-56, and 38-8-57;
- 29      (34)(33) ~~For weed~~Weed and pest control pursuant to §§ 38-22-24 and 38-22-26;
- 30      (35)(34) ~~For animal~~Animal damage control pursuant to § 40-36-11;
- 31      (36)(35) ~~For cooperative~~Cooperative parks pursuant to §§ 42-2-10 and 42-2-11;
- 32      (37)(36) ~~For recreation~~Recreation systems pursuant to chapter 42-2;
- 33      (38)(37) ~~For activities~~Activities of the elderly pursuant to §§ 42-2-6 and 42-2-7;
- 34      (39)(38) ~~For geological~~Geological survey pursuant to § 45-2-3;
- 35      (40)(39) ~~For flood~~Flood control pursuant to §§ 7-18-14, 7-18-15, and 46A-14-71;

- 1       ~~(41)~~(40)   ~~For safety~~ Safety programs pursuant to § 7-18-13;  
2       ~~(42)~~(41)   ~~For airports~~ Airports pursuant to chapter 50-7;  
3       ~~(43)~~(42)   ~~For emergencies~~ Emergencies and disasters pursuant to chapter 34-48A;  
4       ~~(44)~~(43)   ~~For~~ Memorial Day expense pursuant to § 7-8-24;  
5       ~~(45)~~(44)   ~~For the~~ The fiscal and managerial affairs of the county pursuant to § 7-8-20;  
6               and  
7       ~~(46)~~(45)   ~~For extension~~ Extension services pursuant to §§ 13-54-8 to 13-54-13,  
8               inclusive.

9       **Section 2. That § 10-12-32.1 be REPEALED.**

- 10               ~~If a municipality was incorporated after January 1, 1984, the municipality shall~~  
11       ~~receive twenty five percent of the money raised for county roads for calendar years 1984,~~  
12       ~~1985, and 1986, within the area that is now incorporated as a municipality.~~