



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.~~