



2026 South Dakota Legislature
House Bill 1060
ENROLLED

AN ACT

ENTITLED An Act to remove the five percent calculation requirement from the county budgetary process.

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

Section 1. That § 7-21-19 be AMENDED:

7-21-19. Before October first in each fiscal year and after the annual budget for the following fiscal year has been approved and adopted, the board of county commissioners shall, for each particular fund out of which appropriations are payable, levy a tax that is sufficient to raise the difference between all appropriations contained in the budget for the next fiscal year, payable out of each particular fund, and all revenue likely to be received by each particular fund during the next fiscal year from all sources, including the unobligated fund balance of each particular fund, but not including real property taxes or any amount authorized by law to be held in reserve.

Nothing in this section authorizes any tax levy that exceeds any limitation upon tax levies now or hereafter imposed by any law of this state.

Section 2. That § 10-12-8 be AMENDED:

10-12-8. Within ten days after the first Tuesday in September of each year, the board of county commissioners shall levy the necessary taxes for the current fiscal year on all taxable property in the county. The taxes are based on an itemized estimate of the county expenses for the ensuing year and may not exceed the limitation set forth in § 10-13-35.

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 That § 7-21-18 be REPEALED.

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

I certify that the attached Act originated in
the:
House as Bill No. 1060

Received at this Executive Office
this ____ day of _____,
2026 at _____ M.

Chief Clerk of the House

By _____
for the Governor

Speaker of the House

The attached Act is hereby
approved this _____ day of
_____, A.D., 2026

Attest:

Chief Clerk of the House

Governor

STATE OF SOUTH DAKOTA,

ss.

Office of the Secretary of State

President of the Senate

Attest:

Filed _____, 2026
at _____ o'clock __ M.

Secretary of the Senate

Secretary of State

House Bill No. 1060
File No. _____
Chapter No. _____

By _____
Asst. Secretary of State