

# State of South Dakota

NINETY-FOURTH SESSION  
LEGISLATIVE ASSEMBLY, 2019

346B0279

## HOUSE BILL NO. 1139

Introduced by: Representatives Gosch, Greenfield (Lana), Lake, Livermont, Marty, Qualm,  
Schoenfish, and Weis and Senator Greenfield (Brock)

1 FOR AN ACT ENTITLED, An Act to repeal provisions regarding maximum taxes levied by  
2 a school district for capital outlay.

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

4 Section 1. That § 13-16-7.2 be repealed.

5 ~~— 13-16-7.2. Starting with taxes payable in 2021, a school district is limited to the maximum~~  
6 ~~taxes allowed pursuant to § 13-16-7 or two thousand eight hundred dollars for each enrolled~~  
7 ~~student as determined in the fall enrollment count set forth in § 13-13-10.1 for the prior school~~  
8 ~~year, whichever is less. For 2022 and subsequent years, the maximum amount for each enrolled~~  
9 ~~student shall increase by the lesser of three percent or the index factor, as defined in § 10-13-38.~~  
10 ~~— If a school district has irrevocably pledged taxes collected to the payment of principal and~~  
11 ~~interest on installment purchase contracts or capital outlay certificates entered into or issued~~  
12 ~~pursuant to § 13-16-6 or 13-16-6.2 or lease-purchase agreements or other arrangements with the~~  
13 ~~Health and Educational Facilities Authority prior to July 1, 2016, that school district may raise~~  
14 ~~taxes allowed pursuant to § 13-16-7 and this section in an amount necessary to fund those~~  
15 ~~payments and obligations and to provide additional funding of up to two thousand eight hundred~~



1 ~~dollars for each enrolled student as determined in the fall enrollment count set forth in § 13-13-~~  
2 ~~10.1. In no year may the annual tax levy provided in this section exceed the levy authorized~~  
3 ~~under § 13-16-7.~~