

State of South Dakota

SEVENTY-THIRD SESSION
LEGISLATIVE ASSEMBLY, 1998

933B0253

HOUSE BILL NO. 1077

Introduced by: Representatives Madden, Diedrich, Koskan, Lucas, Matthews, Napoli, and Peterson (Bill) and Senators Aker, Ham, Lange, Reedy, Vitter, and Whiting

1 FOR AN ACT ENTITLED, An Act to increase the fees the sheriff is allowed for collecting
2 taxes.

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

4 Section 1. That § 10-22-28 be amended to read as follows:

5 10-22-28. The sheriff ~~shall be~~ is allowed for collecting taxes the following fees: ~~one dollar~~
6 twenty-five dollars for making ~~his~~ the sheriff's return on ~~his~~ the sheriff's warrant of authority; ~~one~~
7 ~~dollar~~ fifteen dollars for each levy; ~~one dollar~~ ten dollars for each sale and necessary costs of
8 distress and sale, which fees and costs shall be collected from the tax debtor or ~~his~~ the tax
9 debtor's property. ~~Where~~ If actual travel is made in collecting taxes, the sheriff shall also collect
10 from the tax debtor or ~~his~~ the tax debtor's property an additional penalty, in lieu of mileage, equal
11 to fifteen percent of the amount of tax and interest due, which, with all fees and costs collected,
12 shall be credited to the general fund of the county. The sheriff shall receive from the county
13 mileage for each mile actually and necessarily traveled at the rate provided by law; ~~provided that.~~
14 However, the sheriff ~~shall~~ is not ~~be~~ allowed mileage for collecting taxes within the corporate
15 limits of the county seat.