

## 2025 South Dakota Legislature

**Senate Bill 169****AMENDMENT 169B  
FOR THE INTRODUCED BILL**

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

1 **An Act to require ~~that taxing districts hold~~ a public hearing ~~when increasing property~~**  
2 **~~tax revenues relative to the previous year prior to a vote to impose an excess~~**  
3 **~~tax levy.~~**

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

5 **Section 1. That a NEW SECTION be added to chapter 10-12:**

6 At least ten days in advance of a vote to impose an excess tax levy pursuant to §§  
7 10-12-43 or 10-12-43.1, the board of the school district shall publish, in a newspaper of  
8 general circulation within the district, notice of its intent to impose an excess tax levy. The  
9 notice must include:

- 10 (1) The maximum amount under consideration in excess of the limitations applicable  
11 to the school district;  
12 (2) The amount allowed to be imposed without an excess tax levy; and  
13 (3) The date, time, and location of the public hearing at which the board will vote to  
14 impose an excess tax levy.

15 If the board of the district maintains a website, the notice must be published on  
16 the website, at least ten days in advance of the public hearing.

17 The board of the school district shall, at the public hearing, provide taxpayers with  
18 an opportunity to comment on the excess tax levy.

19 **Section 2. That a NEW SECTION be added to chapter 10-13:**

20 At least ten days in advance of a vote to impose an excess tax levy pursuant to §  
21 10-13-36, the governing body of a taxing district shall publish, in a newspaper of general  
22 circulation within the district, notice of its intent to impose an excess tax levy. The notice  
23 must include:

1 (1) The maximum amount under consideration in excess of the limitations applicable  
2 to the taxing district;

3 (2) The amount allowed to be imposed without an excess tax levy; and

4 (3) The date, time, and location of the public hearing at which the governing body will  
5 vote to impose an excess tax levy.

6 If the governing body of the district maintains a website, the notice must be  
7 published on the website, at least ten days in advance of the public hearing.

8 The governing body of the district shall, at the public hearing, provide taxpayers  
9 with an opportunity to comment on the excess tax levy.

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AMENDED