

State of South Dakota

EIGHTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2014

672V0589

HOUSE TAXATION ENGROSSED NO. **HB 1140** - 02/11/2014

Introduced by: Representatives Tulson, Ecklund, Feickert, Greenfield, Heinert, Hoffman, Hunhoff (Bernie), Johns, Kopp, May, Novstrup (David), Olson (Betty), Peterson, Rasmussen, Rozum, Schaefer, Schoenfish, Tyler, Verchio, and Werner and Senators Begalka, Bradford, Jones (Tom), Kirkeby, Krebs, Maher, Tieszen, and Welke

1 FOR AN ACT ENTITLED, An Act to permit townships to levy a capital improvement property
2 tax for secondary roads, bridges, and culverts.

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

4 Section 1. The voters of each organized township at their annual meeting, by a two-thirds
5 vote of those present, may authorize an annual property tax levy not to exceed fifty cents per
6 thousand dollars of the taxable valuation of the township for the secondary road capital
7 improvement fund for projects and purposes as defined in section 2 of this Act. The capital
8 improvement tax levy authorized by this section is in addition to the levies authorized in §§ 10-
9 12-28 and 31-13-22. Any tax levy imposed pursuant to this section is exempt from the tax
10 limitations imposed on a township pursuant to chapter 10-13.

11 Section 2. The township board of supervisors may establish a secondary road capital
12 improvement fund for the purpose of constructing, reconstructing, repairing, and maintaining
13 secondary roads, bridges, and culverts under the jurisdiction of the township board of



1 supervisors.