

State of South Dakota

NINETIETH SESSION
LEGISLATIVE ASSEMBLY, 2015

276W0447

SENATE BILL NO. 103

Introduced by: Senators Vehle, Bradford, Ewing, Frerichs, Greenfield (Brock), Heinert, Monroe, Olson, Omdahl, Parsley, Peterson (Jim), Rampelberg, Rusch, Tieszen, Van Gerpen, and White and Representatives Tulson, Anderson, Bartling, Beal, Duvall, Feickert, Greenfield (Lana), Haggar (Don), Hawks, Johns, Kaiser, Kirschman, Klumb, Langer, May, McCleerey, Mickelson, Novstrup (Al), Peterson (Kent), Qualm, Rasmussen, Romkema, Rozum, Schaefer, Schoenfish, Schrempp, Sly, Solum, Verchio, Werner, Westra, Wiik, Willadsen, Wollmann, and Zikmund

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

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

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

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



1 supervisors.