



2020 South Dakota Legislature

Senate Bill 80

SENATE JUDICIARY ENGROSSED

Introduced by: **Senator Schoenbeck**

1 **An Act to revise certain sheriff's fees and costs.**

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

3 **Section 1.** That § 10-22-28 be AMENDED:

4 **10-22-28. Sheriff's Fees--Costs--Collection of taxes.**

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

16 **Section 2.** That § 10-56-22 be AMENDED:

17 **10-56-22. Sheriff's Fees--Costs--Collection of taxes.**

18 The sheriff shall collect the following fees for collecting taxes: twenty-five dollars
 19 for making the sheriff's return on the sheriff's warrant of authority; ~~fifteen~~ fifty dollars for
 20 each levy; ~~ten dollars for each sale;~~ and the necessary costs of distress and sale. The fees
 21 and costs shall be collected from the tax debtor or the tax debtor's property. ~~If actual~~
 22 ~~travel is made in collecting taxes, the~~ The sheriff shall also collect from the tax debtor or
 23 the tax debtor's property an additional penalty, ~~in lieu of mileage,~~ equal to ~~fifteen~~ fifty
 24 dollars or six percent of the amount of tax and interest due, ~~which, with all,~~ whichever is
 25 more. All fees and costs collected, shall be credited to the general fund of the county.