

State of South Dakota

NINETY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2019

159B0626

HOUSE BILL NO. 1141

Introduced by: Representative Lake and Senator Nesiba

1 FOR AN ACT ENTITLED, An Act to adjust certain maximum school district tax rates.

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

3 Section 1. That § 13-16-7.2 be amended to read:

4 13-16-7.2. Starting with taxes payable in 2021, a school district is limited to the maximum
5 taxes allowed pursuant to § 13-16-7 or ~~two~~ three thousand eight hundred dollars for each
6 enrolled student as determined in the fall enrollment count set forth in § 13-13-10.1 for the prior
7 school year, whichever is less. For 2022 and subsequent years, the maximum amount for each
8 enrolled student shall increase by the lesser of three percent or the index factor, as defined in
9 § 10-13-38.

10 If a school district has irrevocably pledged taxes collected to the payment of principal and
11 interest on installment purchase contracts or capital outlay certificates entered into or issued
12 pursuant to § 13-16-6 or 13-16-6.2 or lease-purchase agreements or other arrangements with the
13 Health and Educational Facilities Authority prior to July 1, 2016, that school district may raise
14 taxes allowed pursuant to § 13-16-7 and this section in an amount necessary to fund those
15 payments and obligations and to provide additional funding of up to two thousand eight hundred



1 dollars for each enrolled student as determined in the fall enrollment count set forth in § 13-13-
2 10.1. In no year may the annual tax levy provided in this section exceed the levy authorized
3 under § 13-16-7.