

# State of South Dakota

NINETY-FOURTH SESSION  
LEGISLATIVE ASSEMBLY, 2019

633B0737

## HOUSE BILL NO. 1227

Introduced by: Representatives Qualm, Beal, Finck, Gosch, and Peterson (Kent) and  
Senators Langer and Greenfield (Brock)

1 FOR AN ACT ENTITLED, An Act to provide nonpublic schools certain tax revenue collected  
2 from rural electric companies.

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

4 Section 1. That § 10-36-7 be amended to read:

5 10-36-7. The secretary of revenue shall compute and determine the amount of tax to be paid  
6 by each company as provided in § 10-36-6, which shall be remitted by the retail company. The  
7 secretary shall on or before May fifteenth certify to the county auditor of each county in the state  
8 in which the company operates the amount of the tax to be paid in the county based on the  
9 kilowatt hours delivered. The secretary shall further certify to the county auditor the amount to  
10 which each school district and each nonpublic school located within the boundaries of the  
11 school district shall be entitled in each county based on the kilowatt hours delivered. The county  
12 auditor shall extend such tax on the books and certify the same to the county treasurer.

13 Section 2. That § 10-36-10 be amended to read:

14 10-36-10. The county treasurer shall allocate and transmit the taxes collected from each  
15 company to the school treasurer of each school district and each nonpublic school located within



1 the boundaries of the school district in which the company operates on the basis of the number  
2 of kilowatt hours delivered by the company from its operations within each school district  
3 within the county.