

HB 1060 -- Redline

Introduced to Enrolled -- remove the five percent calculation requirement from the county budgetary process.

Deletions ~~struck~~ · Insertions underlined

~~26.181.0~~ 26.181.10 101st Legislative Session 1060 South Dakota Legislature House Bill 1060

~~Introduced~~ ENROLLED by: A N ACT ENTITLED An Act to remove the five percent calculation requirement from the county budgetary process.

~~Representative B Moore E An IT Act ENACTED to BY remove THE the LEGISLATURE five OF percent THE calculation STATE requirement OF from SOUTH the D county AKOTA budgetary: process.~~

~~B E IT ENACTED BY THE LEGISLATURE OF THE S TATE OF SOUTH D AKOTA :~~

~~The board shall, after determining the amount of each fund pursuant to Sec. 7-21-18,~~ Before October first in each fiscal year and after the annual budget for the following fiscal year has been approved and adopted, the board of county commissioners shall, for each particular fund out of which appropriations are payable, levy a tax ~~for each such fund~~ that is sufficient to raise the ~~required amount therefor~~ difference between all appropriations contained in the budget for the next fiscal year, payable out of each particular fund, and all revenue likely to be received by each particular fund during the next fiscal year from all sources, including the unobligated fund balance of each particular fund, but not including real property taxes or any amount authorized by law to be held in reserve.

Nothing ~~contained herein shall be construed to authorize~~ in this section authorizes any tax levy ~~in excess of~~ that exceeds any limitation upon tax levies ~~which are~~ now or ~~which may~~ hereafter ~~be~~ imposed by any ~~of the laws~~ law of this state.

~~On~~ Within ten days after the first Tuesday in September of each year, ~~or within ten days thereafter,~~ the board of county commissioners shall levy the necessary taxes for the current fiscal year on all taxable property in the county.

The taxes ~~shall be~~ are based ~~upon~~ on an itemized estimate of the county expenses for the ensuing ~~year year~~ and may not exceed the limitation set forth in Sec. ~~10-13-35.~~

~~No~~ Section greater 3. ~~levy of county tax may be made upon the taxable property of any county than will be equal to the amount of such expenses, with an excess of five percent of the same and may not exceed the limitation set forth in Sec. 10-13-35.~~

~~Overstrikes indicate deleted language.~~

~~26.181.0 2~~ 1060 ~~Section 3.~~

~~Before~~ 26.181.10 ~~October 2 first~~ 1060 in ~~An each~~ Act ~~fiscal to year~~ remove and after the annual ~~five~~ budget ~~percent for calculation the requirement following from~~ fiscal year has been approved and adopted, the board county shall budgetary compute process. and determine:

~~(1) Received The at total this amount Executive of Office all I appropriations certify contained that in the budget attached for Act the originated next in fiscal this year, and day payable out of each particular the: fund;~~

~~(2) at The M. total amount of revenue, except taxes on real property, likely to be received by each particular fund during the next fiscal year from all sources which includes the unobligated fund balance of each particular fund and excludes amounts authorized by law to be held in reserve;~~

~~(3) House The as difference Bill between No. the total amount determined in subdivision (2) above, and the total amount determined in subdivision (1) above, and to the amount of such difference for each particular fund shall be added an amount equal to five percent of the total amount of all appropriations payable out of such fund during the next fiscal year and the total of such two amounts shall be the amount necessary to be raised for such fund during the next fiscal year by taxes on real property.~~

~~Overstrikes~~ 1060 indicate By deleted Chief language. Clerk of the House for the Governor The attached Act is hereby approved this _____ day of Speaker of the House _____, A.D., 2026 Attest:

Governor Chief Clerk of the House STATE OF SOUTH DAKOTA, ss.

Office of the Secretary of State President of the Senate Filed _____, 2026 Attest:

at _____ o'clock M.

Secretary of the Senate Secretary of State House Bill No.

1060 By File No.

Asst.

Secretary of State Chapter No.

HB1060 ENROLLED