



2025 South Dakota Legislature

Senate Bill 169**SENATE TAXATION ENGROSSED**

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

*Introduced by: **Senator Hulse***

1 **An Act to require a public hearing prior to a vote to impose an excess tax levy.**

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

3 **Section 1. That a NEW SECTION be added to chapter 10-12:**

4 At least ten days in advance of a vote to impose an excess tax levy pursuant to
5 §§ 10-12-43 or 10-12-43.1, the board of the school district shall publish, in a newspaper
6 of general circulation within the district, notice of its intent to impose an excess tax levy.
7 The notice must include:

- 8 (1) The maximum amount under consideration in excess of the limitations applicable
9 to the school district;
10 (2) The amount allowed to be imposed without an excess tax levy; and
11 (3) The date, time, and location of the public hearing at which the board will vote to
12 impose an excess tax levy.

13 If the board of the district maintains a website, the notice must be published on
14 the website, at least ten days in advance of the public hearing.

15 The board of the school district shall, at the public hearing, provide taxpayers with
16 an opportunity to comment on the excess tax levy.

17 **Section 2. That a NEW SECTION be added to chapter 10-13:**

18 At least ten days in advance of a vote to impose an excess tax levy pursuant to
19 § 10-13-36, the governing body of a taxing district shall publish, in a newspaper of general
20 circulation within the district, notice of its intent to impose an excess tax levy. The notice
21 must include:

- 22 (1) The maximum amount under consideration in excess of the limitations applicable
23 to the taxing district;
24 (2) The amount allowed to be imposed without an excess tax levy; and

- 1 (3) The date, time, and location of the public hearing at which the governing body will
2 vote to impose an excess tax levy.
- 3 If the governing body of the district maintains a website, the notice must be
4 published on the website, at least ten days in advance of the public hearing.
- 5 The governing body of the district shall, at the public hearing, provide taxpayers
6 with an opportunity to comment on the excess tax levy.