

# State of South Dakota

EIGHTY-FIFTH SESSION  
LEGISLATIVE ASSEMBLY, 2010

717R0683

## SENATE BILL NO. 192

Introduced by: Senators Merchant, Brown, Fryslie, Hundstad, and Jerstad and  
Representatives Street, Bolin, Frerichs, Kirkeby, Nygaard, and Rausch

1 FOR AN ACT ENTITLED, An Act to modify distributions from the wind energy tax fund.

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

3 Section 1. That § 10-35-21 be amended to read as follows:

4 10-35-21. The secretary shall distribute all of the tax deposited in the wind energy tax fund  
5 pursuant to § 10-35-18 and twenty percent of the tax deposited in the wind energy tax fund  
6 pursuant to § 10-35-19 to the county treasurer where the wind farm is located. If the wind  
7 energy tax fund contains less than twenty percent of the gross receipts tax from § 10-35-19, due  
8 to the transmission line rebate under § 10-35-22, the secretary shall distribute the remainder of  
9 funds after the rebate to the county treasurer where the wind farm is located. If a wind farm is  
10 located in more than one county, each county shall receive the same percentage of the tax as the  
11 percentage of wind towers in the wind farm located in the county. Upon receipt of the taxes, the  
12 county auditor shall apportion the tax among all taxing jurisdictions where a wind tower is  
13 located. The tax shall be apportioned in the same manner as agricultural real property taxes  
14 would have been apportioned between the taxing jurisdictions. However, the taxes shall be  
15 reapportioned to the township in which the wind farm is located based on the ratio of township



1 road miles to county road miles within the township as specified in sections 2 and 3 of this Act.

2 The secretary shall distribute the money to the counties on or before the first day of May.

3 Section 2. That chapter 10-35 be amended by adding thereto a NEW SECTION to read as  
4 follows:

5 The taxes apportioned to the township in which the wind farm is located shall be based on  
6 the ratio of township road miles to county road miles within the township in which the wind  
7 farm is located as defined in section 3 of this Act. If the wind farm is located in more than one  
8 township, the percentage of taxes allocated to each township shall be equal to the percentage  
9 of wind towers in the wind farm located in each township.

10 Section 3. That chapter 10-35 be amended by adding thereto a NEW SECTION to read as  
11 follows:

12 The county auditor shall total the taxes apportioned to each township pursuant to § 10-35-21  
13 and the taxes apportioned to the county for such township area to determine the sum of such  
14 taxes available for distribution. The county auditor shall divide the township road miles by the  
15 total of the township road miles plus county road miles within such township. This ratio shall  
16 be multiplied by the sum of taxes available for distribution and such amount shall be distributed  
17 to the township. The remaining balance shall be distributed to the county.