November 17, 2026	South Dakota	Clay County

OFFICIAL SPECIAL ELECTION BALLOT

INSTRUCTIONS TO THE VOTER:

To vote for a person **FILL IN** the oval (⬬) next to the name.

Use only a pencil or pen.

If you make a mistake, give the ballot back and get a new one.

DO NOT cast more votes than are allowed in each race.

Referendum 2026-05

Title: AN ORDINANCE IMPOSING A COUNTY GROSS RECEIPTS TAX AND A USE TAX FOR CLAY COUNTY, SOUTH DAKOTA

State's Attorney Explanation:

On August 25, 2026, the Board of Clay County Commissioners adopted Ordinance #2026-05, which would impose a one-half percent (0.5%) county gross receipts tax and use tax. The tax would apply to the same sales and services subject to the state sales and use tax. Counties are authorized to impose this tax by SB 96 (2026), codified as SDCL 10-52B.

All revenue from the tax must be deposited into a county property tax reduction fund. The fund must be used as a credit against the county property tax levy on all owner-occupied property and applied in an equal percentage to all qualifying properties. The credit applies only to the county levy, not to school district, municipal, or other taxing district levies. If the fund has more than enough to replace one hundred percent (100%) of the county levy on owner-occupied property, the surplus must be used as a credit against the county levy on agricultural and nonagricultural property, in an equal percentage.

Clay County may use up to two percent (2%) of the money deposited into the fund during the first year, and up to twenty thousand dollars ($20,000) in each year after, to administer the fund. The fund may not be used for any other purpose.

The ordinance was referred to a vote of the people by a petition of Clay County registered voters. This measure asks voters whether to approve or disapprove the ordinance.

⬭ **Yes** A YES vote would approve Ordinance #2026-05 as adopted by the Board of County Commissioners. If approved by the voters, the tax would become effective on July 1, 2027.

⬭ **No** A NO vote would disapprove Ordinance #2026-05 as adopted by the Board of County Commissioners. The tax would not take effect.

Referendum 2026-05

Election Official Ballot Stamp

SAMPLE