

Resolution #22-3a
A Resolution Requesting the Repeal of SDCL 61-5-40

WHEREAS, SDCL 61-5-32 authorizes political subdivisions to elect between making contributions to the Reemployment Assistance Benefits Fund, "previously called unemployment insurance fund," or to reimburse the South Dakota Department of Labor and Regulation for money paid to past employees pursuant to SDCL 61-5A; and

WHEREAS, SDCL 61-5-39 provides exemptions for which employers are not required to pay Reemployment Assistance Benefits; and

WHEREAS, SDCL 61-5-40 states political subdivisions which elect to reimburse the South Dakota Department of Labor and Regulation for benefits in lieu of making contributions to the South Dakota Labor and Regulation unemployment fund are not entitled to any of the exemptions set forth in SDCL 61-5-39.

NOW THEREFORE BE IT RESOLVED by the Brookings County Board of County Commissioners that SDCL 61-5-40 be repealed as relates to the State of South Dakota and its political subdivisions.

Dated this 19th day July 2022.



Angela Boersma
Chairperson, Brookings County
Board of County Commissioners





Lori Schultz
Brookings County Finance Officer



Ryan Krogman, Vice – Chairperson



Michael Bartley, Commissioner



Larry Jensen, Commissioner



Lee Ann Pierce, Commissioner

Supporting Criteria

Many political subdivisions in South Dakota choose to be reimbursing entities rather than paying into the South Dakota Department of Labor and Regulation's unemployment fund. State statute allows political entities to be reimbursing employers. State statute also lists nine (9) exceptions to having to pay benefits, but only for entities that are not reimbursing employers.

The repeal of SDCL 61-5-40 would allow those political subdivisions that are statutorily authorized to be reimbursing employers to also qualify for the exceptions listed in SDCL 61-5-39.