## RESOLUTION SUPPORTING A BRIEF AMICUS CURIAE BEFORE THE U.S. SUPREME COURT IN THE LAWRENCE COUNTY ... Y. LEAD-DEADWOOD SCHOOL DISTRICT CASE

- WHEREAS, the payments-in-lieu-of-taxes (PILT) Act, and its legislative history, vests total discretion in the counties with respect to the distribution of PILT funds, and the states may not dictate the manner of distribution; and
- WHEREAS, currently before the U.S. Supreme Court is an appeal, Lawrence County et. al. v. Lead-Deadwood School District No. 40.1, concerning the purposes and objectives of the PILT Act; and
- WHEREAS, in that appeal the U.S. Supreme Court will determine whether or not a state can direct how counties distribute their PILT payments; and
- WHEREAS, Lawrence County, South Dakota, is urging on appeal that a state may not so direct PILT payments and seeks reversal of the decision affirming such state authority by the South Dakota Supreme Court;
- THEREFORE BE IT RESOLVED, that NACo strongly supports Lawrence County in its appeal pending before the U.S. Supreme Court; and
- BE IT FURTHER RESOLVED, that NACo, together with any interested county and state association of counites, file a brief <u>amicus curiae</u> in the U.S. Supreme Court backing up NACo's support of Lawrence County, and urging reversal of the decision of the South Dakota Supreme Court.

BOARD OF COUNTY COMMISSIONERS

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