

State of South Dakota

SEVENTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 1997

912A0791

SENATE JOINT RESOLUTION NO. 4

Introduced by: Senators Staggers, Aker, Benson, Dennert, Drake, Dunn (Rebecca), Flowers, Hunhoff, Hutmacher, Kleven, Kloucek, Lange, Lawler, Morford-Burg, Munson (David), Olson, Reedy, Shoener, Valandra, and Vitter and Representatives Napoli, Apa, Brooks, Chicoine, Collier, Crisp, Duenwald, Duxbury, Eccarius, Fischer-Clemens, Fitzgerald, Gleason, Hagen, Haley, Hassard, Koetzle, Kooistra, Lee, Madden, Monroe, Moore, Pederson (Gordon), Schaunaman, Schrempp, Smidt, Sperry, Van Gerpen, Volesky, Waltman, Weber, Wetz, and Windhorst

1 A JOINT RESOLUTION, Proposing and submitting to the electors at the next general election
2 an amendment to Article XI of the Constitution of the State of South Dakota to prohibit the
3 taxation of inheritances.

4 BE IT RESOLVED BY THE SENATE OF THE STATE OF SOUTH DAKOTA, THE
5 HOUSE OF REPRESENTATIVES CONCURRING THEREIN:

6 Section 1. That at the next general election held in the state, the following amendment to
7 Article XI of the Constitution of the State of South Dakota, as set forth in section 2 of this Joint
8 Resolution, which is hereby agreed to, shall be submitted to the electors of the state for approval.

9 Section 2. That Article XI of the Constitution of the State of South Dakota be amended by
10 adopting a new section to read as follows:

11 § 15. No tax may be levied on any inheritance, and the Legislature may not enact any law
12 imposing such a tax.