

# State of South Dakota

SEVENTY-THIRD SESSION  
LEGISLATIVE ASSEMBLY, 1998

519B0148

## SENATE BILL NO. 87

Introduced by: Senators Dennert, Reedy, and Staggers and Representative Schrempp

1 FOR AN ACT ENTITLED, An Act to repeal the inheritance tax.

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

3 Section 1. That chapter 10-40 be amended by adding thereto a NEW SECTION to read as  
4 follows:

5 The provisions of chapter 10-40 do not apply to the transfer of any real or personal property  
6 from any person who dies on or after July 1, 1998.