

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

781D0465

SENATE BILL NO. 51

Introduced by: Senators Bogue, Daugaard, Everist, and Olson and Representatives Michels,
Brown (Richard), and Hunt

1 FOR AN ACT ENTITLED, An Act to provide for the waiver or compromise of unpaid
2 inheritance tax under certain circumstances.

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

4 Section 1. That chapter 10-41 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 If the inheritance tax has not been paid within one year after the date of death of the decedent
7 and it appears to the satisfaction of the secretary of revenue that the inability or failure to
8 determine such tax within one year after the decedent's death is due to the difficulty or
9 impossibility of identifying the heirs of the decedent, the secretary may waive or compromise the
10 interest on such tax from the date when first accrued until such time as, in the judgment of the
11 secretary, such cause is removed.