

# State of South Dakota

SEVENTY-FIFTH SESSION  
LEGISLATIVE ASSEMBLY, 2000

781D0465

## SENATE TAXATION COMMITTEE ENGROSSED NO. **SB51** - 1/21/00

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 interest  
2 on 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 failure to pay such tax  
8 within one year after the decedent's death is due to the difficulty or impossibility of identifying  
9 the heirs of the decedent, the secretary may waive or compromise the interest on such tax from  
10 the date when first accrued until such time as, in the judgment of the secretary, such cause is  
11 removed.

1 **BILL HISTORY**

2 1/14/00 First read in Senate and referred to Taxation. S.J. 46

3 1/21/00 Scheduled for Committee hearing on this date.

4 1/21/00 Taxation Do Pass Amended, Passed, AYES 9, NAYS 0. S.J. 135

5 1/21/00 Taxation Place on Consent Calendar.