

HOUSE CONCURRENT RESOLUTION NO. 1001

A CONCURRENT RESOLUTION, Requesting the Congressional Delegation of the State of South Dakota to work to abolish the death tax permanently.

WHEREAS, under tax relief legislation passed in 2001, the death tax was temporarily phased out but not permanently eliminated; and

WHEREAS, over eighty percent of South Dakotans voted in the 2000 election to repeal our state inheritance tax; and

WHEREAS, the federal death tax is particularly punishing to South Dakota family farms and ranches; and

WHEREAS, farmers and other small business owners will face losing their farms and businesses if the federal government resumes the heavy taxation of citizens at death; and

WHEREAS, this is a tax that is particularly damaging to families who are working their way up the ladder and trying to accumulate wealth for the first time; and

WHEREAS, employees suffer layoffs when small and medium businesses are liquidated to pay death taxes; and

WHEREAS, if the death tax had been repealed in 1996, the United States economy would have realized billions of dollars each year extra output and an average of 145,000 additional new jobs would have been created; and

WHEREAS, having repeatedly passed in the United States House of Representatives and Senate, repeal of the death tax holds wide bipartisan support:

NOW, THEREFORE, BE IT RESOLVED, by the House of Representatives of the Seventy-ninth Legislature of the State of South Dakota, the Senate concurring therein, that the South Dakota Legislature requests our elected Representative and Senators in the United States Congress support, work to pass, and vote for, the immediate and permanent repeal of the death tax.

Adopted by the House of Representatives,  
Concurred in by the Senate,

January 26, 2004  
January 28, 2004

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Matthew Michels  
Speaker of the House

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Karen Gerdes  
Chief Clerk of the House

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Dennis Daugaard  
President of the Senate

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Patricia Adam  
Secretary of the Senate