

State of South Dakota

SEVENTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2004

490J0292

HOUSE CONCURRENT RESOLUTION NO. **1001**

Introduced by: Representatives Kraus, Adelstein, Buckingham, Cutler, Davis, Garnos, Hunhoff, Juhnke, LaRue, Madsen, McCaulley, McCoy, Novstrup, Pederson (Gordon), Peterson (Bill), Rave, Schafer, Smidt, Teupel, Van Etten, Van Gerpen, Weems, and Wick and Senators LaPointe, Apa, Bogue, Greenfield, Ham-Burr, Jaspers, Kelly, Koskan, McCracken, Napoli, and Schoenbeck

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

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

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

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

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

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

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



1 WHEREAS, if the death tax had been repealed in 1996, the United States economy would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

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

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