

# State of South Dakota

SEVENTY-NINTH SESSION  
LEGISLATIVE ASSEMBLY, 2004

582J0582

## SENATE JOINT RESOLUTION NO. 4

Introduced by: Senators Kelly, Earley, Greenfield, and Schoenbeck and Representatives McCaulley, Davis, Hackl, Heineman, Klaudt, Kraus, McCoy, Novstrup, Olson (Ryan), Pederson (Gordon), Peterson (Bill), Rave, Sebert, Solum, Teupel, Weems, and Wick

1 A JOINT RESOLUTION, Proposing and submitting to the electors at the next general election  
2 amendments to Article XI of the Constitution of the State of South Dakota to prohibit  
3 certain taxation of income.

4 BE IT RESOLVED BY THE SENATE OF THE STATE OF SOUTH DAKOTA, THE HOUSE  
5 OF REPRESENTATIVES CONCURRING THEREIN:

6 Section 1. That at the next general election held in the state, the following amendments to  
7 Article XI of the Constitution of the State of South Dakota, as set forth in sections 2 and 3 of  
8 this Joint Resolution, which is hereby agreed to, shall be submitted to the electors of the state  
9 for approval.

10 Section 2. That Article XI, section 13 of the Constitution of the State of South Dakota, be  
11 amended to read as follows:

12 § 13. The rate of taxation imposed by the State of South Dakota on ~~personal or corporate~~  
13 ~~income or on~~ sales or services, or the allowable levies or the percentage basis for determining  
14 valuation as fixed by law for purposes of taxation on real or personal property, shall not be



1 increased unless by consent of the people by exercise of their right of initiative or by two-thirds  
2 vote of all the members elect of each branch of the Legislature.

3 Section 3. That Article XI of the Constitution of the State of South Dakota be amended by  
4 adopting a NEW SECTION to read as follows:

5 § 16. No tax may be levied on any personal or corporate income, and the Legislature may  
6 not enact any law imposing such a tax except a tax on any bank or financial corporation for the  
7 privilege of transacting or for the actual transaction by it of business in this state measured by  
8 its net income.