

64:80:04:01. Valuation of certificates of deposit. The true and full market value of any certificate of deposit is presumed to be the face amount plus interest accrued thereon to the date of death, unless the executor establishes that the value is lower.

Source: 4 SDR 35, effective December 22, 1977; 13 SDR 129, 13 SDR 134, effective July 1, 1987.

General Authority: SDCL 10-41-9.

Law Implemented: SDCL 10-40-26.

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