

# State of South Dakota

SEVENTY-FOURTH SESSION  
LEGISLATIVE ASSEMBLY, 1999

608C0899

## SENATE COMMEMORATION NO. 14

Introduced by: Senators Staggers, Benson, Bogue, Dennert, Drake, Dunn (Rebecca), Duxbury, Flowers, Hutmacher, Kleven, Kloucek, Lange, Lawler, Madden, Moore, Munson (David), Reedy, Shoener, Symens, Valandra, and Whiting and Representatives Windhorst, Apa, Cerny, Chicoine, Fryslie, Hanson, Klautd, Michels, Monroe, Napoli, Pummel, Slaughter, Wetz, Wudel, and Young

A LEGISLATIVE COMMEMORATION, Recognizing and commending Gladys Babcock of Creighton, South Dakota, and Glenda Knapp of Wall, South Dakota, for their outstanding leadership in the statewide petition drive to abolish the South Dakota inheritance tax.

WHEREAS, South Dakota has had an inheritance tax since 1915, and is one of sixteen states with an inheritance tax; and

WHEREAS, the inheritance tax has caused untold suffering due to the breakup of family farms and family businesses; and

WHEREAS, the inheritance tax is collected from grieving sons and daughters during a time of extreme suffering and misery; and

WHEREAS, the inheritance tax is an additional tax on the hard-earned fruits of labor; and

WHEREAS, the inheritance tax is opposed by the citizens of South Dakota:

NOW, THEREFORE, BE IT COMMEMORATED, by the Seventy-fourth Legislature of the State of South Dakota, that Gladys Babcock and Glenda Knapp be hereby honored for their heroic efforts to abolish South Dakota's inheritance tax.