

# State of South Dakota

SEVENTY-SIXTH SESSION  
LEGISLATIVE ASSEMBLY, 2001

400E0328

## SENATE BILL NO. 65

Introduced by: The Committee on Taxation at the request of the Department of Revenue

1 FOR AN ACT ENTITLED, An Act to clarify that the estates of certain nonresidents are subject  
2 to the estate tax.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-40A-2 be amended to read as follows:

5 10-40A-2. There is hereby imposed an estate tax upon all estates which are subject to the  
6 federal tax. The estate tax shall be upon the transfer of the estate of every decedent who, at the  
7 time of ~~his~~ death, was a resident of this state or was a nonresident with tangible personal  
8 property or real property ~~taxable under chapter 10-40~~ in this state.