



2025 South Dakota Legislature
House Concurrent Resolution
6003
ENROLLED

AN ACT

A CONCURRENT RESOLUTION, To provide for an interim study regarding property tax reduction and preservation of the American dream to own a home.

WHEREAS, home ownership is a cornerstone of the American dream, fostering financial security, stable communities, and generational prosperity; and

WHEREAS, rising property taxes place an increasing financial burden on the homeowners of this state, make it more difficult for young families to afford their first home, for middle-class families to maintain financial stability, and for retirees on fixed incomes to remain in their homes; and

WHEREAS, it is a fundamental responsibility of the Legislature to be a prudent steward of the taxpayers' money, ensuring that every dollar taken from the people of this state in the form of taxes is necessary, justified, and used efficiently; and

WHEREAS, responsible stewardship requires a thorough review of government spending at both the state and local levels to identify inefficiencies, redundancies, and non-essential expenditures that contribute to an excessive tax burden on homeowners; and

WHEREAS, property tax relief is critical to ensuring that home ownership remains accessible and sustainable for future generations of this state;

NOW, THEREFORE, BE IT RESOLVED, by the House of Representatives of the One Hundredth Legislature of the State of South Dakota, the Senate concurring therein, that the Executive Board of the Legislative Research Council establish an interim committee to conduct a comprehensive review of property tax policies and identify impactful, substantive measures to provide significant and lasting tax relief for the homeowners of this state;

BE IT FURTHER RESOLVED, that the interim committee consist of:

- (1) Four members of the House of Representatives, one of whom must be a member of the minority party, appointed by the speaker of the House of Representatives;
- (2) Four members of the House of Representatives, appointed by the majority leader of the House of Representatives;
- (3) Four members of the Senate, one of whom must be a member of the minority party, appointed by the president pro tempore of the Senate;
- (4) Four members of the Senate appointed by the majority leader of the Senate;
- (5) The commissioner of the Bureau of Finance and Management, who shall serve in an ex officio nonvoting capacity; and
- (6) The Governor or the Lieutenant Governor, or their designee, who shall serve in an ex officio nonvoting capacity; and

BE IT FURTHER RESOLVED, that the members of the interim committee shall select one from among themselves to serve as the chair and another to serve as the vice-chair; and

BE IT FURTHER RESOLVED, that the interim committee seek relevant input from representatives of executive branch agencies; representatives of the political subdivisions of this state, including counties, municipalities, and school districts; representatives of higher education; representatives of private sector businesses and industry, including agriculture, the construction trades, health care, and social service providers; and taxpayers; and

BE IT FURTHER RESOLVED, that the committee report its findings and recommendations, together with any proposed legislation, to the Executive Board of the Legislative Research Council, on or before December 1, 2025.

Adopted by the House of Representatives,
Concurred in by the Senate,

February 20, 2025
March 6, 2025

Jon Hansen
Speaker of the House

Patricia Miller
Chief Clerk

Chris Karr
President Pro Tempore
of the Senate

Peggy Laurenz
Secretary of the Senate