

HOUSE CONCURRENT RESOLUTION NO. 1001

A CONCURRENT RESOLUTION, Recognizing the difference between the taxes and fees levied by the State of South Dakota.

WHEREAS, a tax is a compulsory financial contribution levied by a government for the general support of the government and the services it provides; and

WHEREAS, a fee is a charge levied by a government on specific persons, activities, or properties as payment for a direct benefit received; and

WHEREAS, there is often confusion about the distinction between these two government funding mechanisms, and certain individuals and groups, particularly at times of an election, deliberately confuse voters about that distinction:

NOW, THEREFORE, BE IT RESOLVED, by the House of Representatives of the Ninetieth Legislature of the State of South Dakota, the Senate concurring therein, that there is a clear and distinct difference between the taxes levied by the State of South Dakota and the fees levied by the State of South Dakota and the agencies thereof, and that an increase in fees is not an increase in taxes.

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

January 26, 2015
January 28, 2015

Dean Wink
Speaker of the House

Arlene Kvislen
Chief Clerk of the House

Matt Michels
President of the Senate

Kay Johnson
Secretary of the Senate