

State of South Dakota

EIGHTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2013

762U0584

SENATE TAXATION ENGROSSED NO. **SJR 2** - 02/04/2013

Introduced by: Senators Brown, Heineman (Phyllis), Maher, Monroe, Novstrup (Al), Omdahl, Otten (Ernie), Peters, Rave, Rhoden, and Tidemann and Representatives Hoffman, Cronin, Dryden, Greenfield, and Hansen

1 A JOINT RESOLUTION, Proposing and submitting to the electors at the next general election
2 amendments to Article XI of the Constitution of the State of South Dakota, relating to the
3 vote required to increase taxes.

4 BE IT RESOLVED BY THE SENATE OF THE STATE OF SOUTH DAKOTA, THE HOUSE
5 OF REPRESENTATIVES CONCURRING THEREIN:

6 Section 1. That at the next general election held in the state, the following amendments to
7 Article XI of the Constitution of the State of South Dakota, as set forth in sections 2, 3, and 4
8 of this Joint Resolution, which is hereby agreed to, shall be submitted to the electors of the state
9 for approval.

10 Section 2. That Article XI, section 13 of the Constitution of the State of South Dakota, be
11 amended to read as follows:

12 § 13. The rate of taxation imposed by the state of South Dakota on personal or corporate
13 income or on sales or services, or the allowable levies or the percentage basis for determining
14 valuation as fixed by law for purposes of taxation on real or personal property, shall not be



1 increased unless by consent of a two-thirds vote of the people by in exercise of their right of
2 initiative or by two-thirds vote of all the members elect of each branch of the Legislature.

3 No tax that has been imposed for a defined period of time may be imposed beyond that
4 period of time unless by consent of a two-thirds vote of the people in exercise of their right of
5 initiative or by two-thirds vote of all members elect of each branch of the Legislature.

6 Section 3. That Article XI, section 14 of the Constitution of the State of South Dakota, be
7 amended to read as follows:

8 § 14. The rate of taxation imposed by the State of South Dakota in regard to any tax may not
9 be increased and no new tax may be imposed by the State of South Dakota unless by consent
10 of a two-thirds vote of the people by in exercise of their right of initiative or by two-thirds vote
11 of all the members elect of each branch of the Legislature.

12 No tax that has been imposed for a defined period of time may be imposed beyond that
13 period of time unless by consent of a two-thirds vote of the people in exercise of their right of
14 initiative or by two-thirds vote of all members elect of each branch of the Legislature.

15 Section 4. That Article XI of the Constitution of the State of South Dakota, be amended by
16 adding a NEW SECTION to read as follows:

17 § 16. Amendments to this Constitution that have the effect of increasing the rate of taxation
18 by the state, or that have the effect of imposing any new tax, or that have the effect of extending
19 the imposition of a tax beyond the defined period of time for which it was imposed, or that
20 further amend this section of the Constitution, may be proposed by initiative or by a majority
21 vote of all members of each house of the Legislature. An amendment proposed by initiative
22 shall require a petition signed by qualified voters equal in number to at least ten percent of the
23 total votes cast for Governor in the last gubernatorial election. The petition containing the text
24 of the proposed amendment and the names and addresses of its sponsors shall be filed at least

1 one year before the next general election at which the proposed amendment is submitted to the
2 voters. A proposed amendment may amend one or more articles and related subject matter in
3 other articles as necessary to accomplish the objectives of the amendment.

4 Any amendment to this Constitution that has the effect of increasing the rate of taxation by
5 the state, or that has the effect of imposing any new tax, or that has the effect of extending the
6 imposition of a tax beyond the defined period of time for which it was imposed, or that further
7 amends this section of the Constitution, is deemed to be approved by the people only by consent
8 of a two-thirds vote of the people.