

State of South Dakota

NINETIETH SESSION
LEGISLATIVE ASSEMBLY, 2015

794W0156

HOUSE CONCURRENT RESOLUTION NO. 1001

Introduced by: Representatives Bolin, Anderson, Duvall, Hickey, Johns, Otten (Herman), Rounds, Schoenfish, Sly, Solum, and Verchio and Senators Lederman, Novstrup (David), and Van Gerpen

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

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

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

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

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

