

# Sample Resolution for South Dakota School Boards Consideration

## Initiated Measure 28 (IM 28) Opposition Resolution

WHEREAS Initiated Measure 28 will be on the November, 2024 General Election Ballot and proposes the elimination of sales tax collection on items sold for “human consumption” which is undefined in South Dakota Codified Law or in South Dakota Constitution;

WHEREAS nearly 50 organizations and associations across South Dakota, including Associated School Boards of South Dakota, have joined together in opposition of the measure due to its inevitable negative fiscal impact to the state;

WHEREAS more than 70 local government bodies in South Dakota have passed a resolution expressing their opposition to IM 28;

WHEREAS if IM 28 passes it may lead to significant cuts to the state budget, which provides the state’s share to state aid for public education;

WHEREAS South Dakota public schools received more than \$700 million in state aid for fiscal year 2025, which is significantly funded through state revenue collection;

WHEREAS South Dakota’s Legislative Research Council estimated if IM 28 passes there could be a total reduction in state revenues between \$133.6 and \$646.2 million, depending on the interpretation of the phrase “human consumption”;

WHEREAS it is clear, passage of IM 28 would have a significant, negative fiscal impact on public school funding;

NOW, THEREFORE, BE IT RESOLVED, we, the \_\_\_\_\_ School Board, oppose Initiated Measure 28.