

# Choosing the Correct Trust Jurisdiction: *An Objective Comparison*

	South Dakota	Florida
Dynasty Trusts	<b>Yes</b> <i>Ranked as #1 [1]</i>	<b>Yes</b> <i>Ranked as #12 [1]</i>
State Income Taxation	<b>No</b>	<b>No</b>
Community Property Trusts	<b>Yes [3]</b>	<b>No</b>
Domestic Asset Protection Statute	<b>Yes [4]</b> <i>2 year statute of limitations Exception for child support</i>	<b>No Domestic Asset Protection Statute</b>
Trust Protector	<b>Yes</b>	<b>Yes</b>
Directed Trusts	<b>Yes</b>	<b>Yes</b>
Decanting Statute	<b>Yes</b> <i>Ranked as #1 [5]</i>	<b>Yes</b> <i>Ranked as #16 [5]</i>
Trust Privacy Provision	<b>Yes - Total Privacy Seal Forever</b> <i>Automatically attaches and comprehensive quiet trust provisions.</i>	<b>No Privacy Provisions</b> <i>Trust documents, provisions, and amendments are open to the public; no quiet trust provisions.</i>
Special Purpose Entity	<b>Yes [2]</b> <i>Codified by statute</i>	<b>No</b>
Family Advisor	<b>Yes</b>	<b>No</b>
State Fiscal Health	<b>Ranked as #1 [6]</b>	<b>Ranked as #40 [6]</b>

\* Denotes superior distinction among jurisdictions.

[1] Attorney Steve Oshins' "Dynasty Trust State Rankings Chart - Updated January 2025"

[2] Worthington, Daniel G. and Merric, Mark "Which Situs is Best in 2024?" *Trusts & Estates* January 2024

[3] South Dakota Special Spousal Trusts, House Bill 1039 (2016) (Sections 29-42)

[4] Attorney Steve Oshins' "11th Annual Domestic Asset Protection Trust State Rankings Chart"

[5] Attorney Steve Oshins' "8th Annual Trust Decanting State Rankings Chart"

[6] Murphy, Mary; Iyengar, Akshay; and Zhang, Alexandria "Tax Revenue Volatility Varies Across States, Revenue Streams" *PEW* August 2018