



2021 South Dakota Legislature

Senate Bill 40

Introduced by: The Committee on Taxation at the request of the Department of Revenue

1 **An Act to revise certain references to the Internal Revenue Code.**

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 **Section 1.** That § 10-1-47 be AMENDED.

4 **10-1-47. Internal Revenue Code--Defined for certain sections.**

5 The term, United States Internal Revenue Code, or Internal Revenue Code, means
6 the United States Internal Revenue Code as amended and in effect on January 1, ~~2020~~
7 2021. This section applies to §§ 10-4-9.1, 10-4-9.2, 10-4-9.3, 10-4-9.4, 10-4-39, and
8 10-43-10.1, and subdivisions 10-6A-1(7), 10-6B-1(5), 10-18A-1(6), 10-43-10.3(6), and
9 10-45A-1(5).