



## 2023 South Dakota Legislature

# Senate Bill 29

*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.** The term, United States Internal Revenue Code, or Internal Revenue  
5 Code, means the United States Internal Revenue Code as amended and in effect on  
6 January 1, ~~2022~~ 2023. This section applies to §§ 10-4-9.1, 10-4-9.2, 10-4-9.3, 10-4-9.4,  
7 10-4-39, 10-6-157, and 10-43-10.1, and subdivisions 10-6A-1(7), 10-6B-1(5), 10-18A-  
8 1(6), 10-43-10.3(6), and 10-45A-1(5).