ENTITLED An Act to revise certain references to the Internal Revenue Code.

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

Section 1. That § 10-1-47 be AMENDED:

10-1-47. The term, United States Internal Revenue Code, or Internal Revenue Code, means the United States Internal Revenue Code as amended and in effect on January 1, 2023. This section applies to §§ 10-4-9.1, 10-4-9.2, 10-4-9.3, 10-4-9.4, 10-4-39, 10-6-157, and 10-43-10.1, and subdivisions 10-6A-1(7), 10-6B-1(5), 10-18A-1(6), 10-43-10.3(6), and 10-45A-1(5).
An Act to revise certain references to the Internal Revenue Code.

I certify that the attached Act originated in the:

Senate as Bill No. 29

Secretary of the Senate

By __________________________ for the Governor

President of the Senate

Attest:

Secretary of the Senate

The attached Act is hereby approved this _______ day of ________________, A.D., 2023

Secretary of State

STATE OF SOUTH DAKOTA,

Office of the Secretary of State

Speaker of the House

Attest:

Chief Clerk

Secretary of State

Senate Bill No. 29
File No. _____
Chapter No. _____

By __________________________
Asst. Secretary of State