



2023 South Dakota Legislature  
**Senate Bill 29**  
**ENROLLED**

AN ACT

**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

\_\_\_\_\_  
 \_\_\_\_\_  
 Received at this Executive Office  
 this \_\_\_\_\_ day of \_\_\_\_\_,  
 2023 at \_\_\_\_\_ M.

\_\_\_\_\_  
 Secretary of the Senate

By \_\_\_\_\_  
 for the Governor

\_\_\_\_\_  
 President of the Senate

The attached Act is hereby  
 approved this \_\_\_\_\_ day of  
 \_\_\_\_\_, A.D., 2023

Attest:

\_\_\_\_\_  
 Secretary of the Senate

\_\_\_\_\_  
 Governor

**STATE OF SOUTH DAKOTA,**

ss.

Office of the Secretary of State

\_\_\_\_\_  
 Speaker of the House

Attest:

Filed \_\_\_\_\_, 2023  
 at \_\_\_\_\_ o'clock \_\_\_ M.

\_\_\_\_\_  
 Chief Clerk

\_\_\_\_\_  
 Secretary of State

Senate Bill No. 29  
 File No. \_\_\_\_\_  
 Chapter No. \_\_\_\_\_

By \_\_\_\_\_  
 Asst. Secretary of State