



2025 South Dakota Legislature

House Bill 1032

Introduced by: The Chair of the Committee on Retirement Laws at the request of the South Dakota Retirement System

1 **An Act to update a reference to the Internal Revenue Code in South Dakota**
2 **Retirement System statutes.**

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

4 **Section 1. That § 3-12C-113 be AMENDED:**

5 **3-12C-113.** For the purposes of this chapter, ~~the term, "Internal Revenue Code,"~~
6 or "code," means the United States Internal Revenue Code ~~as in effect as of~~ (January 1,
7 2024 2025).