



2025 South Dakota Legislature

Senate Bill 54

SENATE HEALTH AND HUMAN SERVICES ENGROSSED

Introduced by: The Chair of the Senate Committee on Appropriations at the request of the Bureau of Finance and Management

1 **An Act to revise the distribution of revenue from the cigarette tax.**

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

3 **Section 1. That § 10-50-52 be AMENDED:**

4 **10-50-52.** The first thirty million dollars in revenue collected annually pursuant to
5 this chapter ~~shall~~ must be deposited in the general fund. The next ~~five~~ three million dollars
6 in excess of thirty million dollars collected annually ~~shall~~ must be deposited in the tobacco
7 prevention and reduction trust fund and ~~shall~~ must be used to implement the tobacco
8 prevention and reduction program. All revenue collected annually pursuant to this chapter
9 in excess of ~~thirty-five~~ thirty-three million dollars ~~shall~~ must be deposited in the general
10 fund.