

2025 South Dakota Legislature
House Joint Resolution 5007

**AMENDMENT HJR5007B
FOR THE INTRODUCED RESOLUTION**

1 **A JOINT RESOLUTION, Proposing and submitting to the voters at the next general**
2 **election a law** ~~transfer the state accounting system from the Bureau of~~
3 ~~Finance and Management to the state auditor and amend provisions~~
4 ~~pertaining to the Bureau of Finance and Management to establish the State~~
5 ~~Finance and Management Council and to transfer the state accounting system~~
6 ~~from the Bureau of Finance and Management.~~

7 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

8 **Section 1.** That at the next general election held in the state, the following be submitted to
9 the electors of the state for their approval:

10 **An ACT to** ~~transfer the state accounting system from the Bureau of Finance and~~
11 ~~Management to the state auditor and amend provisions pertaining to the~~
12 ~~Bureau of Finance and Management~~ establish the State Finance and
13 Management Council and to transfer the state accounting system from the
14 Bureau of Finance and Management.

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

16 **Section 1. That a NEW SECTION be added to a NEW CHAPTER in title 4:**

17 The State Finance and Management Council is hereby established. The State
18 Finance and Management Council consists of:
19 (1) The state auditor;
20 (2) The state treasurer;
21 (3) The lieutenant governor; and
22 (4) Four individuals appointed by the Executive Board of the Legislative Research
23 Council.

1 The auditor-general shall chair the State Finance and Management Council as an
 2 ex officio, non-voting member. Each individual appointed by the Executive Board of the
 3 Legislative Research Council shall serve a term of two years, beginning July first of each
 4 odd-numbered year. No more than three of the individuals appointed by the Executive
 5 Board of the Legislative Research Council may be of the same political party.

6 **Section 2. That a NEW SECTION be added to a NEW CHAPTER in title 4:**

7 The State Finance and Management Council shall, by majority vote, appoint a state
 8 comptroller to conduct the daily operations of state finances. The comptroller shall:
 9 (1) Hold at least a master's degree in finance, accounting, business administration, or
 10 a related field;
 11 (2) Be a certified public accountant or a chartered financial analyst; and
 12 (3) Have significant work experience in a financial role.

13 The comptroller serves without term but may be removed from office upon a
 14 majority vote of the State Finance and Management Council. The comptroller may not be
 15 engaged in any other occupation or profession and may not hold any other elected or
 16 appointed public office. The salary of the comptroller is set by the State Finance and
 17 Management Council.

18 **Section 3. That a NEW SECTION be added to a NEW CHAPTER in title 4:**

19 No later than fifteen days after the close of each fiscal year, the state comptroller
 20 shall submit to the State Finance and Management Council a report of the comptroller's
 21 operations during the previous fiscal year. The report is open to public inspection.

22 The State Finance and Management Council shall meet at least quarterly each year,
 23 to consult with the comptroller regarding the comptroller's duties. The council shall have
 24 access to all files and records maintained by the comptroller and may require the
 25 comptroller to provide information as the council deems necessary in the performance of
 26 the council's functions.

27 ~~**Section 5. That a NEW SECTION be added to chapter 1-9:**~~

28 ~~For the purposes of this chapter, "state accounting system" means the total~~
 29 ~~structure of records and procedures that identify, record, classify, summarize, and report~~
 30 ~~information on payments made, revenues received, and the financial position and results~~
 31 ~~of operating the funds, accounts, and organizational components of this state.~~

1 **Section 6. That a NEW SECTION be added to chapter 1-9:**

2 The state auditor shall provide the Bureau of Management and Budget with the
3 amounts and classifications of moneys received or disbursed pursuant to the operation of
4 a state agency, as defined in § 1-26-1, upon request by the commissioner of management
5 and budget.

6 **Section 4. That a NEW SECTION be added to a NEW CHAPTER in title 4:**

7 For the purposes of this chapter, "state accounting system" means the total
8 structure of records and procedures that identify, record, classify, summarize, and report
9 information on payments made, revenues received, and the financial position and results
10 of operating the funds, accounts, and organizational components of this state.

11 **Section 5. That a NEW SECTION be added to a NEW CHAPTER in title 4:**

12 The state comptroller shall provide the state auditor and the Bureau of
13 Management and Budget with the amounts and classifications of moneys received or
14 disbursed pursuant to the operation of a state agency, as defined in § 1-26-1, upon
15 request of the state auditor or commissioner of management and budget.

16 **Section 6. That § 4-4-5 be AMENDED:**

17 **4-4-5.** ~~The commissioner of finance and management~~ state auditor state
18 comptroller may authorize and direct the ~~state auditor and state treasurer~~ to account for
19 funds in the state treasury as separate accounts in lieu of funds, ~~and the~~. ~~The auditor~~
20 comptroller shall modify the fund structure ~~may be modified to conform to a uniform~~ the
21 state accounting system.

22 **Section 7. That § 4-4-6 be AMENDED:**

23 **4-4-6.** ~~The Bureau of Finance and Management~~ state auditor state comptroller
24 shall annually prepare financial statements for the ~~State of South Dakota~~ this state. The
25 financial statements ~~shall~~ must be prepared in accordance with generally accepted
26 accounting principles.

27 **Section 8. That § 4-5-30 be AMENDED:**

1 **4-5-30.** The state investment officer, utilizing the facilities of the state ~~budgetary~~
 2 accounting system, as defined in section ~~1~~ 4 of this Act, shall pool cash accounts within
 3 the funds enumerated in § 4-5-23. The ~~Appropriations Committee of the Legislature~~
 4 special legislative committee established in § 4-8A-2, upon recommendations from the
 5 commissioner of ~~finance and management and budget,~~ shall certify those funds ~~which~~ that
 6 are to participate in the interest income of the pooled investments. The state investment
 7 officer shall credit the gain or interest due as a result of investments made pursuant to
 8 § 4-5-29 on a pro rata basis to the participating funds in the same ratio as the average
 9 daily cash balance of each fund bears to the total average cash balance of all funds.

10 If requested by the state investment officer during each fiscal year, the state
 11 treasurer ~~shall~~ must transfer money from the South Dakota retirement fund, health care
 12 trust fund, education enhancement trust fund, the trust fund derived from the sale of state
 13 cement enterprises, the general fund portion of the pooled income account for the
 14 permanent school and other educational fund provided for in S.D. Const., Art. VIII, and
 15 any other specific fund approved by the Bureau of ~~Finance and Management and Budget,~~
 16 other than the state pooled fund, to the investment council expense account in an amount
 17 not to exceed the ratio of the average assets in each fund for the previous fiscal year to
 18 the total average assets managed by the investment council, other than the state pooled
 19 fund, for the previous fiscal year multiplied by the difference between the budget of the
 20 investment council for each fiscal year and the total of the current fiscal year beginning
 21 cash balance in the investment council expense account plus two hundredths of a percent
 22 of the prior fiscal year's average assets in the state pooled fund. If requested by the state
 23 investment officer during each fiscal year, the state treasurer ~~shall~~ must transfer money
 24 from the pooled income account to the investment council expense account in an amount
 25 not to exceed two hundredths of a percent of the prior fiscal year's average assets in the
 26 state pooled fund. The state investment officer may make multiple transfer requests
 27 during the fiscal year, with each request being proportionate among the funds, provided
 28 that the total transfers do not exceed the amounts provided by this section.

29 **Section 9. That § 4-7-1 be AMENDED:**

30 **4-7-1.** Terms used in this chapter, ~~unless the context otherwise requires,~~ mean:
 31 (1) "Appropriation," an authorization by the Legislature to a budget unit to expend,
 32 from public funds, a sum of money not in excess of the sum specified, for the
 33 purposes specified in the authorization and under the procedure described in this
 34 chapter;

- 1 (2) "Budget," the complete financial plan for the state for the fiscal period as proposed
 2 in the budget report and modified and adopted by appropriation and revenue acts;
- 3 (3) "Budgetary system," the total structure of requested expenditure authority and
 4 allotted positions for employees in the general appropriation bill;
- 5 (4) "Budget estimate," the statement with accompanying explanations, as provided in
 6 this chapter, in which a budget unit sets forth its financial requirements;
- 7 ~~(4)~~(5) "Budget report," the recommendations of the Governor to the Legislature as to
 8 financial plans and appropriations to be requested, with the accompanying
 9 statements and explanations provided for in this chapter;
- 10 ~~(5)~~(6) "Budget unit," a department, institution, commission, agency, board, examining
 11 board, or other unit of government for which separate appropriations, continuing
 12 appropriations, or other dedications or earmarking of funds are made, or which
 13 otherwise collects fees or funds of any nature under authority of any statute of this
 14 state;
- 15 ~~(6)~~(7) "Classification of expenditures," one of the several definite kinds of expenditures
 16 denoting a class of service or commodities purchased or properties acquired as
 17 specified by the commissioner of ~~finance and management and budget~~ and budget for use in
 18 expenditure accounting, in the making of budget estimates, and in the budget
 19 reports and budgets. ~~Such classification shall~~ The classification must be by
 20 program, function, activity, organizational unit, character and object;
- 21 ~~(7)~~(8) "General Appropriations Act appropriation bill," an act of the Legislature ~~which that~~
 22 authorizes the expenditure of money from public funds for the ordinary ~~current~~
 23 expenditures expenses of the executive, legislative, and judicial departments of
 24 the state, the current expenses of state institutions, interest on the public debt,
 25 and for ~~public common~~ schools, ~~as further defined by rules and regulations issued~~
 26 ~~by the commissioner of finance and management;~~
- 27 ~~(8)~~(9) "Informational budget," the budget of any budget unit not receiving general fund
 28 appropriations; and
- 29 ~~(9)~~(10) "Special appropriations act," an act of the Legislature ~~which that~~ authorizes the
 30 expenditure of money from public funds for any purpose other than those purposes
 31 enumerated in the definition of the ~~General Appropriations Act~~ Appropriation Bill
 32 general appropriation bill.

33 **Section 10. That § 4-7-3 be AMENDED:**

1 **4-7-3.** The Governor, through the Bureau of ~~Finance and Management and Budget,~~
2 shall administer the budgetary system and shall supervise every public department,
3 agency, commission, institution, and other governmental units, ~~as is necessary to secure~~
4 a uniform and standard classification of accounts and financial reports that will promote
5 the efficient and accurate financial information necessary to conduct the fiscal affairs of
6 state government.

7 The Governor may inquire into the methods of conducting the affairs of any public
8 body, ~~and may prescribe and direct the use of standard forms and uniform records of~~
9 ~~accounts and standard and uniform financial reports, including, if deemed advisable, an~~
10 ~~encumbrance system and an allotment system.~~

11 **Section 11. That § 4-7-7 be AMENDED:**

12 **4-7-7.** The head of each budget unit, not later than October fifteenth of each year,
13 shall ~~submit, on forms prescribed by the Bureau of Finance and Management and in the~~
14 ~~manner deemed appropriate, such explanatory data as required and necessary to~~
15 ~~adequately convey the budget requests, to the Bureau of Finance and Management~~
16 ~~estimates of the financial requirements of his budget unit for the next fiscal year. The~~
17 ~~estimates so submitted shall first receive the approval of the board or commission of each~~
18 ~~budget unit for which a board or commission is constituted. Not later than the November~~
19 ~~first following such submission, copies of such~~

20 Except for a budget unit under the authority of the Legislature, Unified Judicial
21 System, attorney general, auditor, commissioner of school and public lands, secretary of
22 state, or treasurer, the head of each budget unit shall, by September first of each year,
23 submit to the Bureau of Management and Budget, the estimates of the financial
24 requirements of the budget unit for the next fiscal year and all explanatory data required
25 to adequately convey the necessity of the budget request. If a budget unit is administered
26 by a board or commission, the board or commission must approve the estimates before
27 the estimates may be submitted to the bureau.

28 The director of the Legislative Research Council, chief justice of the Supreme Court,
29 attorney general, auditor, commissioner of school and public lands, secretary of state and
30 treasurer shall provide to the bureau the proposed budget that the director, chief justice,
31 attorney general, auditor, commissioner, secretary of state, and treasurer, respectively,
32 plans to submit to the Joint Committee on Appropriations during the next annual legislative
33 session.

1 The bureau shall transmit copies of all explanatory data of the budget requests
2 ~~shall be transmitted~~ to the Legislative Research Council ~~by the Bureau of Finance and~~
3 ~~Management~~ by October first.

4 **Section 12. That § 4-7-7.1 be AMENDED:**

5 **4-7-7.1.** All budget units, except for a budget unit under the authority of the
6 Legislature, Unified Judicial System, attorney general, auditor, commissioner of school
7 and public lands, secretary of state, or treasurer, shall submit to the Bureau of ~~Finance~~
8 ~~and Management~~ and Budget with their budget request a detailed plan of their goals and
9 program activities.

10 **Section 13. That § 4-7-32 be AMENDED:**

11 **4-7-32.** On July first of each fiscal year or at such time that the prior fiscal year
12 general fund ending unobligated cash balance is determined, the ~~commissioner of the~~
13 ~~Bureau of Finance and Management~~ state auditor state comptroller shall transfer all prior
14 year unobligated cash up to an amount equal to ten percent of the general fund
15 appropriations from the general appropriation ~~act~~ bill for the prior fiscal year into the
16 budget reserve fund. In no event ~~shall~~ may the cash balance in the budget reserve fund
17 be greater than ten percent of the general fund appropriations from the general
18 appropriation ~~act~~ bill for the prior fiscal year.

19 Expenditures out of the budget reserve fund ~~shall~~ may only be by special
20 appropriation of the Legislature and ~~shall only~~ may redress ~~such~~ only unforeseen
21 expenditure obligations or ~~such~~ unforeseen revenue shortfalls as may constitute an
22 emergency pursuant to S.D. Const., Art. III, § 1.

23 **Section 14. That § 4-7-39 be AMENDED:**

24 **4-7-39.** The ~~commissioner of the Bureau of Finance and Management~~ shall transfer
25 ~~any unobligated cash remaining after the transfer into the budget reserve fund as required~~
26 ~~by § 4-7-32 into the general revenue replacement fund if the amount in the general~~
27 ~~revenue replacement fund does not exceed fifteen percent of the general fund~~
28 ~~appropriations in the General Appropriations Act for the previous fiscal year.~~

29 If the amount in the general revenue replacement fund does not exceed fifteen
30 percent of the general fund appropriations in the general appropriation bill for the previous
31 fiscal year, the ~~chief financial officer of the~~ state comptroller must transfer into the general

1 revenue replacement fund, any unobligated cash remaining after the transfer made
2 pursuant to § 4-7-32.

3 **Section 15. That § 4-7-40 be AMENDED:**

4 **4-7-40.** The commissioner of the Bureau of Finance and Management ~~state auditor~~
5 ~~state comptroller~~ shall report, upon request, provide a condition statement for any fund
6 in the state treasury. The commissioner of the Bureau of Finance and Management shall
7 ~~provide condition statements~~ when requested by a legislative committee or a legislative
8 committee chair.

9 **Section 16. That § 4-7-41 be AMENDED:**

10 **4-7-41.** For the purposes of this chapter, a condition statement is a document that
11 identifies a fund's beginning balance, receipts, disbursements, and ending balance for
12 each of the last two concluded fiscal years and that identifies a fund's beginning balance,
13 projected receipts, projected disbursements, and ending balance for the current fiscal year
14 and the next fiscal year. The fund's ending balance, for the current fiscal year and the
15 next fiscal year, ~~shall~~ must represent the ending cash balance of the fund reduced by any
16 money that is reappropriated to the next fiscal year along with any other commitments to
17 be funded from the ending cash balance. ~~Condition statement forms, prescribed by the~~
18 ~~Bureau of Finance and Management, shall be uniform.~~ The state auditor comptroller shall
19 prescribe the form of a condition statement.

20 **Section 17. That § 4-7-45 be AMENDED:**

21 **4-7-45.** There is hereby established within the state treasury the general revenue
22 replacement fund. ~~The state treasurer shall transfer any funds remaining in the property~~
23 ~~tax reduction fund as of June 30, 2015, to the general revenue replacement fund.~~ In fiscal
24 year 2016 and each year thereafter, the commissioner of ~~finance and management~~ and
25 budget may instruct the state auditor comptroller to transfer moneys available from the
26 general revenue replacement fund to the general fund that are necessary to balance the
27 annual budget due to an unforeseen revenue shortfall.

28 **Section 18. That § 4-8A-5 be AMENDED:**

29 **4-8A-5.** The state auditor comptroller shall classify and code the appropriation
30 amounts authorized as a result of the general appropriation act shall be classified and

1 ~~coded for budgetary accounting purposes in accordance with the provisions of chapter 4-~~
 2 ~~7 appropriation bill for the purposes of the state accounting system, as defined in section~~
 3 ~~± 4 of this Act.~~

4 The commissioner of management and budget shall classify and code the
 5 appropriation amounts authorized as a result of the general appropriation bill for the
 6 purposes of the budgetary system, as defined in § 4-7-1.

7 **Section 19. That § 4-8B-10 be AMENDED:**

8 **4-8B-10.** Notwithstanding § 4-8-17, moneys and grants received from the United
 9 States or other grants or gifts of other ~~funds~~ moneys in excess of the amounts
 10 appropriated in the general ~~appropriations act,~~ appropriation bill, may not be deemed
 11 appropriated until after review by the special committee created by chapter 4-8A and then
 12 only with an affirmative vote on acceptance of ~~such funds~~ the moneys by a majority of
 13 the full membership of the special committee. Subsequent to an affirmative action on the
 14 part of the special committee, the Bureau of ~~Finance and Management~~ Management
 15 and Budget must make the appropriate changes in the budgetary system, as defined in §
 16 4-7-1, and the ~~state auditor comptroller~~ state auditor comptroller must make the appropriate changes in the
 17 ~~budgetary state~~ state accounting system, as defined in section ~~± 4~~ ± 4 of this Act.

18 The two houses of the Legislature may establish rules for the interpretation of this
 19 section through adoption of joint rules.

20 **Section 20. That § 4-9-17 be AMENDED:**

21 **4-9-17.** If a fund other than the general fund becomes nonexistent or is
 22 transferred to another fund by an act of the Legislature or by directive of any state
 23 department or institution, the ~~commissioner of finance and management~~ state
 24 auditor comptroller must retain sufficient money within the fund to pay all outstanding
 25 liabilities and all outstanding warrants drawn against the fund until the warrants expire
 26 one hundred eighty days after their issuance. The ~~commissioner of finance and~~
 27 ~~management~~ state auditor comptroller shall transfer any balance remaining in the
 28 nonexistent or transferred fund after the expiration period to the fund if to which
 29 the original fund was previously transferred, or to the general fund if no other fund was
 30 designated.

31 **Section 21. That § 4-10-3 be AMENDED:**

1 **4-10-3.** The state ~~budgetary~~ auditor comptroller shall administer the state
2 accounting system, as defined in section 4 of this Act, and shall keep an accurate account
3 for revenues received and payments made from the state treasury for the state treasurer
4 and state auditor.

5 The auditor comptroller shall prescribe and direct the use of standard forms,
6 uniform records of accounts, and standard and uniform financial reports, including an
7 encumbrance system and an allotment system.

8 **Section 22. That § 4-10-4 be AMENDED:**

9 **4-10-4.** At the beginning of each month, the ~~Bureau of Finance and Management~~
10 state auditor comptroller shall reconcile the state accounting system balances with the
11 state treasurer's state bank account records. The state auditor comptroller shall submit a
12 copy of the reconciliation to the state treasurer will receive a copy of the reconciliation as
13 soon as it the reconciliation is completed.

14 **Section 23. That § 4-10-6 be AMENDED:**

15 **4-10-6.** The state auditor shall be provided in a timely manner, with a copy of all
16 budgetary accounting reports from the Bureau of Finance and Management that he
17 considers necessary to carry out the financial functions of his office. ~~The state auditor~~
18 comptroller shall review the ~~budgetary state~~ accounting system and may make
19 recommendations for changes in the system to the ~~Governor~~ Legislature.

20 **Section 24. That § 4-10-7 be AMENDED:**

21 **4-10-7.** The state ~~auditor comptroller~~ shall also keep records of all such public
22 accounts and other documents as have been or may be by law made returnable to his the
23 auditor's comptroller's office, and other vouchers relative to the business of his the
24 auditor's comptroller's office.

25 **Section 25. That § 5-27-5 be AMENDED:**

26 **5-27-5.** In fiscal year 2019, the Bureau of Finance and Management shall transfer
27 each month fourteen and one half percent of the monthly state capital construction fund
28 revenues from the state capital construction fund to the state highway fund. In fiscal year
29 2020, the Bureau of Finance and Management shall transfer each month twenty three
30 percent of the monthly state capital construction fund revenues from the state capital

1 ~~construction fund to the state highway fund. In fiscal year 2021, the Bureau of Finance~~
 2 ~~and Management shall transfer each month twenty nine percent of the monthly state~~
 3 ~~capital construction fund revenues from the state capital construction fund to the state~~
 4 ~~highway fund. In fiscal year 2022, the Bureau of Finance and Management shall transfer~~
 5 ~~each month thirty four percent of the monthly state capital construction fund revenues~~
 6 ~~from the state capital construction fund to the state highway fund. Beginning in fiscal year~~
 7 ~~2023 and each year thereafter, the Bureau of Finance and Management~~ The state auditor
 8 comptroller ~~shall transfer each month thirty-six percent of the monthly state capital~~
 9 ~~construction fund revenues from the state capital construction fund to the state highway~~
 10 ~~fund.~~

11 **Section 26. That § 5-27-6 be AMENDED:**

12 ~~**5-27-6.** During fiscal year 2019, the Bureau of Finance and Management shall~~
 13 ~~transfer each month sixty four percent of the monthly state capital construction fund~~
 14 ~~revenues from the state capital construction fund to the water and environment fund. In~~
 15 ~~fiscal year 2020, the Bureau of Finance and Management shall transfer each month sixty-~~
 16 ~~two percent of the monthly state capital construction fund revenues from the state capital~~
 17 ~~construction fund to the water and environment fund. In fiscal year 2021, the Bureau of~~
 18 ~~Finance and Management shall transfer each month sixty one percent of the monthly state~~
 19 ~~capital construction fund revenues from the state capital construction fund to the water~~
 20 ~~and environment fund. In fiscal year 2022, the Bureau of Finance and Management shall~~
 21 ~~transfer each month sixty one percent of the monthly state capital construction fund~~
 22 ~~revenues from the state capital construction fund to the water and environment fund.~~
 23 ~~Beginning in fiscal year 2023 and each year thereafter, the Bureau of Finance and~~
 24 ~~Management~~ The state auditor comptroller ~~shall transfer each month sixty-four percent of~~
 25 ~~the monthly state capital construction fund revenues from the state capital construction~~
 26 ~~fund to the water and environment fund.~~

27 **Section 27. That § 10-12-3 be AMENDED:**

28 ~~**10-12-3.** The board of equalization, in determining the rate of tax to be levied~~
 29 ~~against the taxable property in the state, shall ascertain the amount in dollars necessary~~
 30 ~~to meet:~~
 31 (1) Meet ~~the estimated ordinary expenses of the state for each year; the amount in~~
 32 ~~dollars necessary to pay~~

1 (2) Pay the deficiency of the preceding years ~~and the amount in dollars necessary to~~
2 ~~pay; and~~

3 (3) Pay the annual interest and ~~to~~ provide a debt service fund for the payment of the
4 public debt of the state.

5 When these amounts have been ascertained, the board shall require the
6 ~~commissioner of finance and management state~~ auditor comptroller to certify to ~~such the~~
7 ~~board of equalization,~~ the amounts available in the general fund of the state and the
8 probable amounts to become available during the year, from whatever source other than
9 the general property tax. The board ~~of equalization shall then~~ shall deduct from the
10 amount ascertained to be necessary to meet the requirements of the state ~~for the~~
11 ~~purposes hereinbefore enumerated,~~ the amounts so certified to it by the ~~commissioner of~~
12 ~~finance and management~~ auditor comptroller and as ascertained and determined by ~~such~~
13 ~~the~~ board as being or to become available in the general fund, and shall ~~then~~ levy a tax
14 against the taxable property in the state sufficient only to provide the revenues necessary
15 to equal the balance of the sum ascertained to be necessary to meet the requirements of
16 the state ~~for the purposes hereinbefore enumerated.~~

17 **Section 28. That § 28-1-67 be AMENDED:**

18 **28-1-67.** The state treasurer, on behalf of the Department of Social Services, with
19 the approval of the ~~Bureau of Finance and Management state~~ auditor comptroller, shall
20 establish an account or system of accounts in the state treasury for the receipt and
21 disbursement of child support enforcement collections.

22 The department shall pay all moneys due to the federal government, county, or
23 other local governmental units of ~~South Dakota~~ this state, or other state and local
24 governmental units as well as all moneys due to private persons who are not recipients of
25 aid under the South Dakota Title IV-a plan, and all other collections ~~shall~~ must be remitted
26 to the general fund on a quarterly basis, with each remittance ~~to be~~ due thirty days after
27 the end of each fiscal quarter.

28 **Section 29.** Pursuant to § 2-16-9, code counsel of the Legislative Research Council shall
29 transfer chapter 4-10 as follows: § 4-10-1 to § 1-10-1.1; § 4-10-2 to § 1-10-2.1; ~~§ 4-10-3~~
30 ~~to § 1-9-5; § 4-10-4 to § 1-9-6; § 4-10-5 to § 1-9-7; § 4-10-6 to § 1-9-8; § 4-10-7 to § 1-~~
31 ~~9-9; § 4-10-8 to § 1-9-11; § 4-10-9 to § 1-9-12; § 4-10-10 to § 1-9-13; and § 4-10-11 to §~~
32 ~~1-9-14 § 4-10-3 to § 4-1A-5; § 4-10-4 to § 4-1A-6; § 4-10-5 to § 4-1A-7; § 4-10-6 to § 4-~~

1 1A-8; § 4-10-7 to § 4-1A-9; § 4-10-8 to § 4-1A-10; § 4-10-9 to § 4-1A-12; § 4-10-10 to §
 2 4-1A-13; and § 4-10-11 to § 4-1A-14.

3 Pursuant to § 2-16-9, the Code Commission and code counsel of the Legislative Research
 4 Council shall correct and integrate all cross references from chapter 4-10 that have been
 5 transferred pursuant to this Act.

6 **Section 30.** Pursuant to § 2-16-9, the Code Commission and code counsel of the Legislative
 7 Research Council are instructed to amend the following sections by striking "Bureau of Finance
 8 and Management" and inserting "Bureau of Management and Budget" and by striking
 9 "commissioner of the Bureau of Finance and Management" and inserting "commissioner of
 10 the Bureau of Management and Budget":

11 Title 1:
 12 1-16A-3.1; 1-16A-97; 1-16B-33; 1-25-1.3; 1-25-1.4; 1-26-4; 1-26-4.2; 1-27-45; 1-33-
 13 3; 1-33-7; 1-56-2; 1-56-5

14
 15 Title 3:
 16 3-6D-4; 3-8-6; 3-8-6.2; 3-9-1; 3-9-2; 3-9-18; 3-9-19; 3-10-8; 3-12C-101

17
 18 Title 4:
 19 4-1-1; 4-3-28; 4-5-22; 4-5-30; 4-7-2; 4-7-4; 4-7-5; 4-7-6; 4-7-8; 4-7-9; 4-7-10; 4-7-
 20 12; 4-7-15; 4-7-16; 4-7-17; 4-7-18; 4-7-19; 4-7-20; 4-7-25; 4-7-25.1; 4-7-26; 4-7-48;
 21 4-7-49; 4-7-50; 4-7-51; 4-7-52; 4-8-19; 4-8-20; 4-8-21; 4-8-22; 4-8-25; 4-8-28; 4-8A-
 22 7; 4-8A-8; 4-8A-9; 4-8A-11; 4-8A-16; 4-8B-10; 4-9-2

23
 24 Title 5:
 25 5-2-19; 5-12-1.1; 5-12-47.2; 5-27-4

26
 27 Title 11:
 28 11-11-38; 11-11-76

29
 30 Title 13:
 31 13-51-8.1; 13-51-8.2; 13-53-17

32
 33 Title 23A:

1 23A-51-13

2

3 Title 26

4 26-13-6

5

6 Title 34:

7 34-53-15

8

9 Title 37:

10 37-2-24

11

12 Title 49:

13 49-16B-4

14 **Section 31.** Pursuant to § 2-16-9, the Code Commission and code counsel of the Legislative
15 Research Council shall make the name and title changes necessary to correlate and integrate
16 the organizational changes made by this Act into the South Dakota Codified Laws.

17 **Section 32.** Sections 1 through 28, inclusive, of this Act are effective beginning January 1,
18 2025 2029.

19

20 Beginning on July 1, 2025 2027, the state auditor and the Bureau of Finance and Management
21 shall make all preparations necessary for the implementation of the provisions of this Act.