



2026 South Dakota Legislature

Senate Bill 19

Introduced by: The Chair of the Committee on Taxation at the request of the Department of Revenue

1 **An Act to revise certain references to the Internal Revenue Code.**

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

3 **Section 1. That § 10-1-47 be AMENDED:**

4 **10-1-47.** The terms "United States Internal Revenue Code" and "Internal Revenue
5 Code" mean the United States Internal Revenue Code as amended and in effect on January
6 1, ~~2025~~ 2026. This section applies to §§ 10-4-9.1, 10-4-9.2, 10-4-9.3, 10-4-9.4, 10-4-
7 39, 10-6-157, and 10-43-10.1, and subdivisions 10-6A-1(7), 10-6B-1(5), 10-18A-1(6),
8 10-43-10.3(6), and 10-45A-1(5).