



2026 South Dakota Legislature

Senate Bill 50

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

1 **An Act to update the reference to the Internal Revenue Code to reflect current**
2 **federal law for the administration of South Dakota Retirement System**
3 **statutes.**

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

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

6 **3-12C-113.** For purposes of this chapter, "Internal Revenue Code" or "code"
7 means the United States Internal Revenue Code (January 1, ~~2025~~ 2026).