



2026 South Dakota Legislature

Senate Bill 206

Introduced by: **Senator Grove**

1 **An Act to make an appropriation to contract for a study on the length of service**
2 **award programs for volunteers.**

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

4 **Section 1.** There is appropriated \$100,000 from the general fund, to the Legislative Research
5 Council, for the purpose of hiring a contractor to study state and federal laws, regulations,
6 and services related to the operation, administration, and implementation of an Internal
7 Revenue Code Section 457(e) length of service award program for volunteer firefighters and
8 emergency medical services personnel.

9 **Section 2.** The contractor shall present a report containing recommendations on
10 implementing a length of service award program for volunteer firefighters and emergency
11 medical services personnel to the Executive Board of the Legislative Research Council no later
12 than November 30, 2026.

13 **Section 3.** The director shall approve vouchers and the state auditor shall draw warrants to
14 pay expenditures authorized in this Act.

15 **Section 4.** Any amounts appropriated in this Act not lawfully expended or obligated shall
16 revert in accordance with the procedures prescribed in chapter 4-8.

17 **Section 5.** This Act is effective beginning June 30, 2026.