

2026 South Dakota Legislature

House Bill 1102**AMENDMENT 1102E
FOR THE HOUSE ENGROSSED BILL**

1 **An Act to reschedule the ~~annual report filing~~ date for ~~a limited liability company and~~**
2 **~~a limited liability partnership~~ filing certain annual reports.**

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

4 **Section 1. That § 59-11-25 be AMENDED:**

5 **59-11-25.** ~~The~~ ~~Except as otherwise provided in this section, the first annual~~
6 ~~reports~~ ~~shall of a filing entity or qualified foreign entity must be delivered to the Office of~~
7 ~~the Secretary of State before the first day of the second month of the year following the~~
8 ~~year in which a~~ ~~the filing entity or qualified foreign entity, except~~ Except in the case of a
9 bank organized pursuant to § 51A-3-1.1 and a limited partnership organized pursuant to
10 chapter 48-7, was authorized to transact business. The Each subsequent annual report
11 shall must be delivered to the Office of the Secretary of State by the same date each
12 subsequent year.

13 ~~The first annual report of a limited liability company or a limited liability~~
14 ~~partnership, authorized to transact business during the month of January, must be~~
15 ~~delivered to the Office of the Secretary of State on or before January thirty-first of the~~
16 ~~ensuing year. In all other cases, the annual report required of a limited liability company~~
17 ~~or a limited liability partnership must be delivered to the Office of the Secretary of State~~
18 ~~on or before January thirty-first of each year any entity that is required by law to file an~~
19 ~~annual report must do so:~~

- 20 (1) In the month representing the first-year anniversary of the entity's formation and
21 in each same month annually thereafter; or
22 (2) Beginning in the calendar year after the entity's formation, on or before January
23 thirty-first, and each January thirty-first thereafter.

24 If an entity in good standing with the secretary of state observes the filing date set
25 in subdivision (1) and wishes to observe the filing date set in subdivision (2) or if an entity
26 in good standing with the secretary observes the filing date set in subdivision (2) and

1 wishes to observe the filing date set in subdivision (1), the entity must notify the secretary
2 of state on a form provided by the secretary.

3 **Section 2.** This Act is effective beginning January 1, 2027.

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AMENDED