



2026 South Dakota Legislature  
**Senate Bill 19**  
**ENROLLED**

AN ACT

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

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

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

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

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

\_\_\_\_\_

I certify that the attached Act originated in  
the:

Senate as Bill No. 19

\_\_\_\_\_

Received at this Executive Office  
this \_\_\_\_\_ day of \_\_\_\_\_,  
2026 at \_\_\_\_\_ M.

\_\_\_\_\_

Secretary of the Senate

By \_\_\_\_\_  
for the Governor

\_\_\_\_\_

President of the Senate

The attached Act is hereby  
approved this \_\_\_\_\_ day of  
\_\_\_\_\_, A.D., 2026

Attest:

\_\_\_\_\_

Secretary of the Senate

\_\_\_\_\_

Governor

**STATE OF SOUTH DAKOTA,**

Office of the Secretary of State

ss.

\_\_\_\_\_

Speaker of the House

Attest:

Filed \_\_\_\_\_, 2026  
at \_\_\_\_\_ o'clock \_\_\_ M.

\_\_\_\_\_

Chief Clerk of the House

\_\_\_\_\_

Secretary of State

Senate Bill No. 19  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

By \_\_\_\_\_  
Asst. Secretary of State