



2026 South Dakota Legislature
Senate Bill 50
ENROLLED

AN ACT

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

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

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

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

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

I certify that the attached Act originated in
the:
Senate as Bill No. 50

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,

ss.

Office of the Secretary of State

Speaker of the House

Attest:

Filed _____, 2026
at _____ o'clock __ M.

Chief Clerk of the House

Secretary of State

Senate Bill No. 50
File No. _____
Chapter No. _____

By _____
Asst. Secretary of State