

2026 South Dakota Legislature

House Bill 1102**AMENDMENT 1102H
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 ~~An entity shall, at the time of formation, submit a form to the secretary of state,~~
25 ~~indicating which filing date the entity has selected.~~

1 An entity that is in good standing with the secretary of state and observes the filing
2 date set in subdivision (1) may choose to observe the filing date set in subdivision (2) and
3 an entity that is in good standing with the secretary of state and observes the filing date
4 set in subdivision (2) may choose to observe the filing date set in subdivision (1), by
5 submitting to the secretary of state a change-of-filing-date form.

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

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