



2026 South Dakota Legislature

Senate Bill 102

SENATE APPROPRIATIONS ENGROSSED

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: **Senator Deibert**

1 **An Act to modify the distribution of gaming revenues.**

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

3 **Section 1. That § 42-7B-48 be AMENDED:**

4 **42-7B-48.** There is established within the state treasury the South Dakota Gaming
5 Commission fund, into which shall be deposited the proceeds from the gaming tax, license
6 stamp fees, license fees, application fees, the net proceeds generated by the operation of
7 the five-cent slot machines, and the initial fund is continuously appropriated for the
8 purposes specified in this section. All funds received by the commission shall be set forth
9 in an informational budget as described in § 4-7-7.2 and be annually reviewed by the
10 Legislature. Any disbursement from the Gaming Commission fund shall be by
11 authorization of the executive secretary for any of the following purposes:

- 12 (1) Forty percent of the gaming tax collected shall be transferred to the tourism
13 promotion fund created in § 1-52-17, and ten percent of the gaming tax collected
14 shall be paid to Lawrence County;
- 15 (2) The expenses of the commission for administration and operation including
16 litigation and enforcement of this chapter and chapter 42-7 and for grants as
17 provided by § 42-7B-48.3; and
- 18 (3) All funds remaining after the payments provided in subdivisions (1) and (2), less
19 one hundred thousand dollars which shall be transferred to the historical
20 preservation loan and grant fund created in § 1-19A-13.1 constitute the net
21 municipal proceeds and shall be disbursed at least quarterly ~~to the City of~~
22 ~~Deadwood for deposit in the historic restoration and preservation fund~~ in
23 accordance with § 42-7B-48.1.

24 **Section 2. That § 42-7B-48.1 be AMENDED:**

1 **42-7B-48.1.** ~~Disbursements from the Gaming Commission fund shall be as set~~
 2 ~~forth in § 42-7B-48 until such time as the net municipal proceeds paid to the City of~~
 3 ~~Deadwood equals six million eight hundred thousand dollars for each year, and after~~ After
 4 ~~payment of commission expenses pursuant to subdivision 42-7B-48(2), and after payment~~
 5 ~~of one hundred thousand dollars to the State Historical Preservation Grant and Loan fund~~
 6 ~~pursuant to subdivision 42-7B-48(3).~~ ~~Thereafter,~~ all remaining funds shall be distributed
 7 as follows:

- 8 (1) ~~Seventy-Twenty-five~~ Seventy-Twenty-five percent to the state general fund;
- 9 (2) ~~Ten-Three and three-tenths~~ percent to be distributed to municipalities in Lawrence
 10 County, except the City of Deadwood, pro rata according to their population;
- 11 (3) ~~Ten-Seven-tenths~~ percent to be distributed to school districts that do not receive
 12 state aid for general education, pro rata based upon the previous year's average
 13 daily membership, located in whole or in part, in Lawrence County. For any school
 14 district located only partly in Lawrence County, only that portion of the district's
 15 average daily attendance which represents students residing in Lawrence County
 16 shall be considered in calculating the proration required by this subdivision; and
- 17 (4) ~~Ten-Seventy-one~~ percent to the City of Deadwood for deposit in the historic
 18 restoration and preservation fund.