



2026 South Dakota Legislature
House Bill 1102
ENROLLED

AN ACT

ENTITLED An Act to reschedule the date for filing certain annual reports.

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

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

59-11-25. Except in the case of a bank organized pursuant to § 51A-3-1.1 and a limited partnership organized pursuant to chapter 48-7, any entity that is required by law to file an annual report must do so:

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

At the time of formation, an entity shall indicate on the formation document which filing date the entity has selected.

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

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

An Act to reschedule the date for filing certain annual reports.

I certify that the attached Act originated in the:
House as Bill No. 1102

Chief Clerk of the House

Speaker of the House

Attest:

Chief Clerk of the House

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1102
File No. _____
Chapter No. _____

Received at this Executive Office
this _____ day of _____,
2026 at _____ M.

By _____
for the Governor

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

Governor

STATE OF SOUTH DAKOTA,

ss.
Office of the Secretary of State

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

Secretary of State

By _____
Asst. Secretary of State