



2026 South Dakota Legislature
Senate Bill 102
ENROLLED

AN ACT

ENTITLED An Act to modify the distribution of gaming revenues.

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

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

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

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

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

42-7B-48.1. After payment of commission expenses pursuant to subdivision 42-7B-48(2), and after payment of one hundred thousand dollars to the State Historical

Preservation Grant and Loan fund pursuant to subdivision 42-7B-48(3), all remaining funds shall be distributed as follows:

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

An Act to modify the distribution of gaming revenues.

I certify that the attached Act originated in the:

Received at this Executive Office this ____ day of _____,

Senate as Bill No. 102

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. 102
File No. _____
Chapter No. _____

By _____
Asst. Secretary of State