

# State of South Dakota

NINETY-SECOND SESSION  
LEGISLATIVE ASSEMBLY, 2017

400Y0204

## SENATE BILL NO. 38

Introduced by: The Committee on Taxation at the request of the Department of Revenue

1 FOR AN ACT ENTITLED, An Act to revise certain references to the Internal Revenue Code.

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

3 Section 1. That § 10-1-47 be amended to read:

4 10-1-47. The term, United States Internal Revenue Code, or Internal Revenue Code, means  
5 the United States Internal Revenue Code as amended and in effect on January 1, ~~2016~~ 2017.

6 This section applies to §§ 10-4-9.1, 10-4-9.2, 10-4-9.3, 10-4-9.4, 10-4-39, 10-43-10.1, and 35-4-  
7 11.9, and subdivisions 10-6A-1(7), 10-6B-1(5), 10-18A-1(6), 10-43-10.3(7), and 10-45A-1(5).

