

AN ACT

ENTITLED, An Act to revise certain practice privileges for certified public accountants licensed in other states.

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

Section 1. That § 36-20B-1 be amended to read as follows:

36-20B-1. Terms as used in this chapter mean:

- (1) "Board," the South Dakota Board of Accountancy established pursuant to this chapter or its predecessor;
- (2) "Certificate," a certificate as a certified public accountant issued pursuant to this chapter or corresponding provisions of prior law, or a corresponding certificate as certified public accountant issued after examination under the law of any other state;
- (3) "Client," a person or entity that agrees with a licensee to receive any professional service other than an employer-employee relationship;
- (4) "CPA firm" and "PA firm," a sole proprietorship, a corporation, a partnership, or any other form of organization permitted by law issued a permit under this chapter;
- (5) "Compilation," providing a service to be performed in accordance with Statements on Standards for Accounting and Review Services (SSARS) that is presenting in the form of financial statements, information that is the representation of management (owners) without undertaking to express any assurance on the statements;
- (6) "Domestic," referring to a jurisdiction of a state;
- (7) "Foreign," referring to a jurisdiction outside of the United States;
- (8) "Home office," the location specified by a client as the address to which a service is directed;
- (9) "License," a certificate issued pursuant to this chapter, a permit issued pursuant to this

chapter, or a registration pursuant to this chapter; or in each case, a certificate, license, or permit issued under corresponding provisions of prior law;

- (10) "Licensee," the holder of a certificate issued pursuant to this chapter or of a license issued under prior law, or of a permit issued pursuant to this chapter; or in each case, a certificate, license, or permit issued under corresponding provisions of prior law;
- (11) "Manager," manager of a limited liability company;
- (12) "Member," a member of a limited liability company;
- (13) "Peer review," a study, appraisal, or review of one or more aspects of the professional work of a certificate holder or CPA firm that performs attest or compilation services, by a qualified person or persons who hold certificates and who are not affiliated with the certificate holder or CPA firm being reviewed;
- (14) "Permit," a permit to practice public accountancy issued to a firm pursuant to this chapter or corresponding provisions of prior law or under corresponding provisions of the laws of other states;
- (15) "Practice privilege," the privilege for a person to practice public accountancy;
- (16) "Principal place of business," the office location designated by the licensee for purposes of substantial equivalency and reciprocity;
- (17) "Professional," arising out of or related to the specialized knowledge or skills associated with CPAs or PAs;
- (18) "Public accountant," a person holding a public accountant license issued pursuant to provisions of prior law;
- (19) "State," any state of the United States, the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam, and the Commonwealth of the Northern Mariana Islands;
- (20) "Substantial equivalency," a determination by the board or its designee that the education,

examination, and experience requirements contained in the statutes and administrative rules of another jurisdiction are comparable to, or exceed the education, examination, and experience requirements contained in this chapter or that an individual CPA's education, examination, and experience qualifications are comparable to or exceed the education, examination, and experience requirements contained in this chapter. In ascertaining substantial equivalency, the board or its designee shall take into account the qualifications without regard to the sequence in which experience, education, or examination requirements were attained.

Section 2. That § 36-20B-2 be amended to read as follows:

36-20B-2. For the purposes of this chapter, attest means providing the following financial statement services:

- (1) Any audit or other engagement to be performed in accordance with the Statements on Auditing Standards (SAS);
- (2) Any review of a financial statement to be performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS);
- (3) Any examination of prospective financial information to be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE);
- (4) Any engagement to be performed in accordance with the Auditing Standards of the Public Company Auditing Oversight Board (PCAOB); and
- (5) The issuance of any report prescribed by the Statements on Auditing Standards (SAS), the Statements on Standards for Accounting and Review Services (SSARS), or the Statements on Standards for Attestation Engagements (SSAE) on any services to which those statements on standards apply, indicating that the service was performed in accordance with standards established by the American Institute of Certified Public

Accountants (AICPA).

The statements on standards specified in this definition shall be adopted by reference by the board, by rule promulgated pursuant to chapter 1-26, and shall be those developed for general application by recognized national accountancy organizations.

Section 3. That § 36-20B-26 be amended to read as follows:

36-20B-26. Before establishing a principal place of business in this state, a certificate holder licensed by another state shall request the issuance of a certificate from the board. The board shall issue a certificate to any applicant who obtains from the board of the other state verification that such applicant's qualifications are substantially equivalent to the CPA licensure requirements of this chapter.

Section 4. That § 36-20B-32 be amended to read as follows:

36-20B-32. The board shall grant or renew a permit to practice as a CPA firm or PA firm to an entity that makes application and demonstrates its qualifications in accordance with this chapter. A firm with multiple locations shall obtain a permit for each location.

A permit shall be initially issued and renewed for periods of not more than one year. However, a permit expires on the date as established by the board, by rule promulgated pursuant to chapter 1-26 following issuance or renewal. An application for a permit shall be made in such form, and in the case of an application for renewal, between such dates as the board may, by rule promulgated pursuant to chapter 1-26, specify. If the applicant seeks the opportunity to show that issuance or renewal of a permit was mistakenly denied or if the board is not able to determine whether it should be granted or denied, the board may issue to the applicant a provisional permit, which expires ninety days after its issuance, or when the board determines whether to issue or renew the permit for which the application was made, whichever occurs first.

Section 5. That chapter 36-20B be amended by adding thereto a NEW SECTION to read as

follows:

For the purposes of this chapter, the following firms are required to hold a permit:

- (1) Any firm with an office in this state performing attest services as defined in § 36-20B-2;
- (2) Any firm with an office in this state that uses the title CPAs, CPA firm, PAs, or PA firm;
or
- (3) Any firm that does not have an office in this state but performs attest services described in subdivisions 36-20B-2(1), (3) or (4) for a client who resides in this state or whose home office is located in this state.

Section 6. That chapter 36-20B be amended by adding thereto a NEW SECTION to read as follows:

A firm which does not have an office in this state may perform services described in subdivision 36-20B-1(5) or subdivision 36-20B-2(2) for a client residing in or having a home office in this state and may use the title CPAs, CPA firm, PAs, or PA firm without a permit issued under this chapter only if:

- (1) The firm has the qualifications described in §§ 36-20B-33 and 36-20B-36; and
- (2) The firm performs the services through an individual with practice privileges under the provisions of § 36-20B-66 or 36-20B-67.

Section 7. That chapter 36-20B be amended by adding thereto a NEW SECTION to read as follows:

A firm that does not have an office in this state and is not subject to the requirements pursuant to subdivision (3) of section 5 of this Act or section 6 of this Act may perform other professional services while using the title CPAs, CPA firm, PAs, or PA firm in this state without a permit issued under this chapter only if:

- (1) The firm performs the services through an individual with practice privileges under the

provisions of § 36-20B-66 or 36-20B-67; and

- (2) The firm can lawfully do so in the state where the individual with practice privileges has a principal place of business.

Section 8. That § 36-20B-33 be amended to read as follows:

36-20B-33. An applicant for initial issuance or renewal of a permit to practice under this chapter shall comply with the following:

- (1) Notwithstanding any other provision of law, a majority of the owners of the firm, in terms of financial interests and voting rights, are holders of a certificate and are licensed in some state, and such owners whose principal place of business is in this state and who perform professional services in this state hold a valid certificate issued under this chapter or the corresponding provision of prior law or are public accountants registered under this chapter. Firms may include nonlicensee owners. However, such firms shall be controlled by the majority vote of owners who are holders of a certificate and who are licensed in some state, and such control may not be relinquished by contract, such as through veto rights held by owners of less than a majority of the owners. The firm and its ownership shall comply with rules promulgated by the board pursuant to chapter 1-26. For firms of public accountants, at least a majority of the owners of the firm shall be holders of registrations under this chapter. An individual who has practice privileges under the provisions of § 36-20B-66 or 36-20B-67 who performs services for which a firm permit is required pursuant to section 27 of this Act is not required to obtain a certificate from this state pursuant to § 36-20B-13;
- (2) Any CPA or PA firm as defined in this chapter may include nonlicensee owners if the firm designates a licensee of this state, or, in the case of a firm which is required to obtain a permit pursuant to section 27 of this Act, a licensee of another state who meets the

requirements set forth in § 36-20B-66 or 36-20B-67, who is responsible for the proper registration of the firm and identifies non-license owners to the board;

- (3) All nonlicensee owners are active individual participants in the CPA or PA firm or an affiliated entity;
- (4) The firm complies with such other requirements as the board may establish by rule promulgated pursuant to chapter 1-26;
- (5) Any individual licensee or individual with practice privileges under the provisions of § 36-20B-66 or 36-20B-67 who is responsible for supervising attest or compilation services and signs or authorizes another individual to sign the accountant's report on the financial statements on behalf of the firm shall meet the experience requirements set out in the professional standards for such services; and
- (6) Any individual licensee or individual with practice privileges under the provisions of § 36-20B-66 or 36-20B-67 who signs or authorizes an individual to sign the accountant's report on the financial statements on behalf of the firm shall meet the experience requirement of this chapter.

An applicant for initial issuance or renewal of a permit to practice shall register each office of the firm within this state with the board and show that all attest and compilation services rendered in this state are under the charge of a person holding a valid certificate issued under this chapter or the corresponding provision of prior law or some other state.

Section 9. That § 36-20B-40 be amended to read as follows:

36-20B-40. The board may, in accordance with chapter 1-26, revoke any certificate, license, or permit issued pursuant to this chapter or corresponding provisions of prior law or revoke or limit practice privileges under the provisions of § 36-20B-66 or 36-20B-67; suspend any such certificate, license, or permit, or refuse to renew any such certificate, license, or permit for a period of not more

than five years; reprimand, censure, or limit the scope of practice of any licensee; impose an administrative fine not exceeding one thousand dollars, or place any licensee on probation, all with or without terms, conditions, and limitations, for any one or more of the following reasons:

- (1) Fraud or deceit in obtaining a certificate or permit;
- (2) Cancellation, revocation, suspension, or refusal to renew a certificate, license, or permit to engage in the practice of public accountancy in any other state for any cause;
- (3) Failure, on the part of a holder of a certificate, license, or permit under this chapter or registration under this chapter, or of a certificate, license or permit issued by another state, to maintain compliance with the requirements for issuance or renewal of such certificate, license, permit, or registration or to report changes to the board;
- (4) Revocation or suspension of the right to practice before any state or federal agency;
- (5) Dishonesty, fraud, or repeated acts of negligence in the performance of services as a licensee or individual granted practice privileges under the provisions of § 36-20B-66 or 36-20B-67 or in the filing or failure to file one's own income tax returns;
- (6) Violation of any provision of this chapter or rule, promulgated by the board pursuant to chapter 1-26, or violation of professional standards;
- (7) Violation of any rule of professional conduct promulgated by the board pursuant to chapter 1-26;
- (8) Conviction of a felony, or of any crime an element of which is dishonesty or fraud, under the laws of the United States, of this state, or of any other state if the acts involved would have constituted a crime under the laws of this state;
- (9) Performance of any fraudulent act while holding a certificate, license, or permit or privilege issued under this chapter or prior law;
- (10) Any conduct reflecting adversely upon the licensee's fitness to perform services while a

licensee or individual granted practice privileges under the provisions of § 36-20B-66 or 36-20B-67;

- (11) Making any false or misleading statement or verification, in support of an application for a certificate, registration, or permit filed by another; and
- (12) Dishonesty or repeated acts of negligence in the performance of peer reviews.

In lieu of or in addition to any remedy specifically provided in this section, the board may require of a licensee a peer review conducted in the manner as the board may specify or satisfactory completion of the continuing professional education programs as the board may specify, or both.

In any proceeding in which a remedy provided by this section is imposed, the board may also require the respondent licensee to pay the costs of the proceeding.

Section 10. That § 36-20B-43 be amended to read as follows:

36-20B-43. Upon a finding of probable cause, if the subject of the investigation is a licensee or an individual with practice privileges under the provisions of § 36-20B-66 or 36-20B-67, the board shall proceed in accordance with chapter 1-26. If the subject of the investigation is not a licensee or an individual with privileges under this chapter, the board shall take appropriate action under this chapter. Upon a finding of no probable cause, the board shall close the matter and shall thereafter release information relating thereto only with the consent of the person or firm under investigation.

Section 11. That § 36-20B-44 be amended to read as follows:

36-20B-44. The board may review the publicly available professional work of licensees or an individual with practice privileges under the provisions of § 36-20B-66 or 36-20B-67 on a general and random basis, without any requirement of a formal complaint or suspicion of impropriety on the part of any particular licensee. If, as a result of such review, the board discovers grounds for a more specific investigation, the board may proceed as prescribed under this chapter.

Section 12. That § 36-20B-45 be amended to read as follows:

36-20B-45. If probable cause with respect to a violation by a licensee or an individual with practice privileges granted under the provisions of § 36-20B-66 or 36-20B-67 has been determined by the board, or upon receipt of notice of a decision by the board of another state furnishing grounds for a determination of probable cause, the board may issue a complaint setting forth appropriate charges and set a date for hearing before the board on such charges. If a complaint is issued and a hearing date set, the board shall, not less than thirty days prior to the date of the hearing, serve a copy of the complaint and notice of the time and place of the hearing upon the licensee or an individual with practice privileges granted under the provisions of § 36-20B-66 or 36-20B-67, together with a copy of the board's rules governing proceedings under this section, either by personal delivery or by mailing a copy thereof by registered mail to the licensee at the licensee's address, last known to the board. In the case of an individual exercising practice privileges under the provisions of § 36-20B-66 or 36-20B-67, service shall be by certified or registered mail to the address last known to the board, or pursuant to chapter 1-26.

Section 13. That § 36-20B-46 be amended to read as follows:

36-20B-46. A licensee or an individual with practice privileges under the provisions of § 36-20B-66 or 36-20B-67 against whom a complaint has been issued under this section may, reasonably in advance of the hearing, examine and copy the report of investigation, if any, and any documentary or testimonial evidence and summaries of anticipated evidence in the board's possession relating to the subject matter of the complaint. The board shall adopt rules, promulgated pursuant to chapter 1-26, governing proceedings under this section to specify the manner in which such right may be exercised.

Section 14. That § 36-20B-47 be amended to read as follows:

36-20B-47. The respondent licensee or an individual with practice privileges granted under the provisions of § 36-20B-66 or 36-20B-67 may appear at the hearing in person or, in the case of a firm,

through a partner, officer, director, shareholder, member, or manager, and by counsel, examine witnesses and evidence presented in support of the complaint, and present evidence and witnesses on the licensee's or an individual's own behalf. The licensee or an individual granted practice privileges under the provisions of § 36-20B-66 or 36-20B-67 is entitled, on application to the board, to the issuance of subpoenas to compel the attendance of witnesses and the production of documentary evidence.

Section 15. That § 36-20B-49 be amended to read as follows:

36-20B-49. If after service of a complaint and notice of hearing the respondent licensee fails to appear at the hearing, the board may proceed to hear evidence against the licensee or an individual granted practice privileges under the provisions of § 36-20B-66 or 36-20B-67 and may enter an order as it deems warranted by the evidence. Any order shall be final unless the licensee or an individual granted practice privileges under the provisions of § 36-20B-66 or 36-20B-67 petitions for review. However, within thirty days from the date of any such order, upon a showing of good cause for the licensee's or an individual's failure to appear and defend, the board may set aside the order and schedule a new hearing on the complaint, to be conducted in accordance with the provisions of this section.

Section 16. That § 36-20B-51 be amended to read as follows:

36-20B-51. If the board renders a decision imposing discipline against a licensee or an individual granted practice privileges under the provisions of § 36-20B-66 or 36-20B-67, the board shall notify any board of accountancy of any other state in which the licensee also holds certificates, licenses, or permits of its decision, within forty-five days of rendering the decision. The board may also furnish information relating to proceedings resulting in disciplinary action to other public authorities and to private professional organizations having a disciplinary interest in the licensee.

If a petition for review has been filed pursuant to this chapter, the notification and furnishing of

information provided for in this section shall await the resolution of such review and, if resolution is in favor of the licensee or an individual granted practice privileges under the provisions of § 36-20B-66 or 36-20B-67, no such notification or furnishing of information may be made.

Section 17. That § 36-20B-52 be amended to read as follows:

36-20B-52. If the board has suspended or revoked a certificate, license, permit, or registration or revoked or limited practice privileges under the provisions of § 36-20B-66 or 36-20B-67 or refused to renew a certificate, license, permit, or registration, the board may, upon application in writing by the person or firm affected and for good cause shown, modify the suspension, or reissue the certificate, license, permit, or registration or remove the limitation or revocation of privileges.

The board shall, by rule promulgated pursuant to chapter 1-26, specify the manner in which such applications shall be made, the times within which they shall be made, and the circumstances in which hearings will be held.

Section 18. That § 36-20B-53 be amended to read as follows:

36-20B-53. Before reissuing or terminating the suspension of a certificate, license, permit, or registration under this section or of practice privileges under the provisions of § 36-20B-66 or 36-20B-67, and as a condition thereto, the board may require the applicant to show successful completion of specified continuing professional education. The board may make the reinstatement of a certificate, license, permit, or registration or of practice privileges under the provisions of § 36-20B-66 or 36-20B-67 conditional and subject to satisfactory completion of a peer review conducted in such manner as the board may specify.

Section 19. That § 36-20B-54 be amended to read as follows:

36-20B-54. No person other than a licensee or an individual granted practice privileges under the provisions of § 36-20B-66 or 36-20B-67 may issue a report on financial statements of any person, firm, organization, or governmental unit or offer to render or render any attest or compilation

service. This restriction does not prohibit any act of a public official or public employee in the performance of that person's duties as such, or prohibit the performance by any nonlicensee of other services involving the use of accounting skills, including the preparation of tax returns, management advisory services, and the preparation of financial statements without the issuance of reports thereon. A nonlicensee may prepare financial statements and issue nonattest transmittals or information thereon which do not purport to be in compliance with the Statements on Standards for Accounting and Review Services (SSARS).

A licensee and an individual granted practice privileges under the provisions of § 36-20B-66 or 36-20B-67 performing attest or compilation services shall provide those services in accordance with professional standards.

Section 20. That § 36-20B-55 be amended to read as follows:

36-20B-55. A person who does not hold a valid certificate or has not been granted practice privileges under the provisions of § 36-20B-66 or 36-20B-67 may not use or assume the title, certified public accountant, the abbreviation, CPA, or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that such person is a certified public accountant.

No firm may provide attest services or assume or use the title, certified public accountants, or the abbreviation, CPAs, or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that such firm is a CPA firm unless:

- (1) The firm holds a valid permit issued under this chapter or is exempt from the permit requirements pursuant to section 6 or section 7 of this Act; and
- (2) Ownership of the firm is in accordance with this chapter and rules promulgated by the board in accordance with chapter 1-26, if applicable.

Section 21. That § 36-20B-57 be amended to read as follows:

36-20B-57. No person or firm, not holding a valid certificate, permit, or registration issued under this chapter, may assume or use the title, certified accountant, chartered accountant, enrolled accountant, licensed accountant, registered accountant, accredited accountant, or any other title or designation likely to be confused with the titles, certified public accountant or public accountant, or use any of the abbreviations CA, LA, RA, AA, or similar abbreviation likely to be confused with the abbreviations, CPA or PA. However, the provisions of this section do not apply to any individual granted practice privileges under the provisions of § 36-20B-66 or 36-20B-67 or to any firm which is exempt from the permit requirements pursuant to section 6 or section 7 of this Act. The title, Enrolled Agent or EA may only be used by individuals so designated by the Internal Revenue Service.

No nonlicensee, except an individual granted practice privileges under the provisions of § 36-20B-66 or 36-20B-67, may use language in any statement relating to the financial affairs of a person or entity which is conventionally used by licensees in reports on financial statements.

Section 22. That § 36-20B-58 be amended to read as follows:

36-20B-58. No person or firm which does not hold a valid certificate, permit, or registration issued under this chapter may assume or use any title or designation that includes the words, accountant, auditor, or accounting, in connection with any other language, including the language of a report, that implies that such person or firm holds such a certificate, permit, or registration or has special competence as an accountant or auditor. However, the provisions of this section do not apply to any individual granted practice privileges under the provisions of § 36-20B-66 or 36-20B-67 or to any firm that is exempt from the permit requirements pursuant to section 6 or section 7 of this Act.

This section does not prohibit any officer, partner, member, manager, or employee of any firm or organization from affixing that person's own signature to any statement in reference to the

financial affairs of such firm or organization with any wording designating the position, title, or office that the person holds therein nor prohibit any act of a public official or employee in the performance of the persons duties as such.

A violation of this section is a Class 2 misdemeanor.

Section 23. That § 36-20B-59 be amended to read as follows:

36-20B-59. The provisions of this chapter do not apply to any person or firm holding a certification, designation, degree, or license granted in a foreign country entitling the holder thereof to engage in the practice of public accountancy or its equivalent in such country, whose activities in this state are limited to the provision of professional services to persons or firms who are residents of, governments of, or business entities of, the country in which the person holds such entitlement, who performs no attest or compilation services and who issues no reports with respect to the financial statements of any other persons, firms, or governmental units in this state, and who does not use in this state any title or designation other than the one under which the person practices in such country, followed by a translation of such title or designation into the English language, if it is in a different language, and by the name of such country.

However, it is not a violation of this chapter for a firm which does not hold a valid permit under § 36-20B-32 and which does not have an office in this state to provide its professional services in this state if the firm complies with the requirements pursuant to section 6 or section 7 of this Act, whichever is applicable.

Section 24. That § 36-20B-66 be amended to read as follows:

36-20B-66. An individual whose principal place of business is not in this state who holds a valid certificate or license as a certified public accountant from any state which the board has verified to be in substantial equivalence with the CPA licensure requirements of this chapter is presumed to have qualifications substantially equivalent to requirements of this state and shall have all the

privileges of certificate holders and licensees of this chapter without the need to obtain a certificate or permit under this chapter.

Notwithstanding any other provision of law, an individual who offers or renders professional services under this section, whether in person, or by mail, telephone, or electronic means, shall be granted practice privileges in this state, and no notice, fee, or other submission is required of the individual. However, the individual shall be subject to the requirements of § 36-20B-68.

Section 25. That § 36-20B-67 be amended to read as follows:

36-20B-67. Any individual whose principal place of business is not in this state who holds a valid certificate or license as a certified public accountant from any state which the board has not verified to be in substantial equivalence with the CPA licensure requirements of this chapter is presumed to have qualifications substantially equivalent to this state's requirements and shall have all the privileges of certificate holders and licensees of this state without the need to obtain a certificate or permit under this chapter if the CPA qualifications of the individual are substantially equivalent to the CPA licensure requirements of this chapter.

Notwithstanding any other provision of law, an individual who offers or renders professional services, whether in person, or by mail, telephone, or electronic means, under this section shall be granted practice privileges in this state, and no notice, fee, or other submission is required of the individual. However, the individual shall be subject to the requirements of § 36-20B-68.

Section 26. That § 36-20B-68 be amended to read as follows:

36-20B-68. Any licensee of another state who exercises the practice privilege provided in § 36-20B-66 or 36-20B-67 and the firm, if any, which employs that licensee hereby simultaneously consents, as a condition of the grant of this privilege, to the personal and subject matter jurisdiction and disciplinary authority of the board, and agrees to comply with this chapter and the board's rules. If the license from the state of the individual's principal place of business is no longer valid, the

individual shall cease offering or rendering professional services in this state, both individually and on behalf of a firm. Any licensee who exercises the privilege provided in § 36-20B-66 or 36-20B-67 consents to the appointment of the state board which issued their license as their agent upon whom process may be served in any action or proceeding by this board against the licensee.

Section 27. That chapter 36-20B be amended by adding thereto a NEW SECTION to read as follows:

An individual who has been granted practice privileges under the provisions of § 36-20B-66 or 36-20B-67 who performs for any entity with its home office in this state any of the following services:

- (1) Any financial statement audit or other engagements to be performed in accordance with Statements on Auditing Standards (SAS);
- (2) Any examination of prospective financial information to be performed in accordance with Statements on Standards For Attestation Engagements (SSAE); or
- (3) Any engagement to be performed in accordance with Public Company Accounting Oversight Board (PCAOB) auditing standards;

shall do so only through a firm which has obtained a permit under the provisions of § 36-20B-32.

An Act to revise certain practice privileges for certified public accountants licensed in other states.

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1058

Chief Clerk
=====

Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1058

File No. _____

Chapter No. _____

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Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor
=====

The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor
=====

STATE OF SOUTH DAKOTA,
ss.

Office of the Secretary of State

Filed _____, 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State