



2025 South Dakota Legislature

Senate Bill 54

Introduced by: The Chair of the Senate Committee on Appropriations at the request of the Bureau of Finance and Management

1 **An Act to revise the distribution of revenue from the cigarette tax.**

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

3 **Section 1. That § 10-50-52 be AMENDED:**

4 **10-50-52.** The first thirty million dollars in revenue collected annually pursuant to
 5 this chapter ~~shall~~ must be deposited in the general fund. The next ~~five~~ two million dollars
 6 in excess of thirty million dollars collected annually ~~shall~~ must be deposited in the tobacco
 7 prevention and reduction trust fund and ~~shall~~ must be used to implement the tobacco
 8 prevention and reduction program. All revenue collected annually pursuant to this chapter
 9 in excess of ~~thirty-five~~ thirty-two million dollars ~~shall~~ must be deposited in the general
 10 fund.