

State of South Dakota

NINETY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2019

369B0045

HOUSE BILL NO. 1105

Introduced by: Representatives Pischke, Brunner, Dennert, and Ring and Senators Nelson, DiSanto, Jensen (Phil), and Russell

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding child support orders.

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

3 Section 1. That chapter 25-7 be amended by adding a NEW SECTION to read:

4 A court may order the custodial parent to release a claim to the tax credit for a child to the
5 noncustodial parent in accordance with 26 U.S.C. §§ 24 and 152. The order shall specific the
6 tax years that the noncustodial parent may claim the credit.

7 Notwithstanding the provisions of § 25-7A-22, any order for support entered and in effect
8 before July 1, 2019, may be modified in accordance with this section, including for the sole
9 purpose of implementing this section, without requiring a showing of a change in circumstances
10 from the entry of the order.

