



2021 South Dakota Legislature
Senate Bill 40
ENROLLED

AN ACT

ENTITLED An Act to revise certain references to the Internal Revenue Code.

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

Section 1. That § 10-1-47 be AMENDED.

10-1-47. Internal Revenue Code--Defined for certain sections.

The term, United States Internal Revenue Code, or Internal Revenue Code, means the United States Internal Revenue Code as amended and in effect on January 1, 2021. This section applies to §§ 10-4-9.1, 10-4-9.2, 10-4-9.3, 10-4-9.4, 10-4-39, and 10-43-10.1, and subdivisions 10-6A-1(7), 10-6B-1(5), 10-18A-1(6), 10-43-10.3(6), and 10-45A-1(5).

An Act to revise certain references to the Internal Revenue Code.

I certify that the attached Act originated in
the:
Senate as Bill No. 40

Received at this Executive Office
this ____ day of _____,
2021 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., 2021

Attest:

Secretary of the Senate

Governor

STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Speaker of the House

Attest:

Filed _____, 2021
at _____ o'clock __ M.

Chief Clerk

Secretary of State

Senate Bill No. 40
File No. _____
Chapter No. _____

By _____
Asst. Secretary of State