



2020 South Dakota Legislature
House Bill 1019
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, 2020. 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:
House as Bill No. 1019

Received at this Executive Office this ____ day of _____, 2020 at _____ M.

Chief Clerk

By _____ for the Governor

Speaker of the House

The attached Act is hereby approved this _____ day of _____, A.D., 2020

Attest:

Chief Clerk

Governor

STATE OF SOUTH DAKOTA,

ss.

Office of the Secretary of State

President of the Senate

Attest:

Filed _____, 2020 at _____ o'clock __ M.

Secretary of the Senate

Secretary of State

House Bill No. 1019
File No. _____
Chapter No. _____

By _____
Asst. Secretary of State