



2025 South Dakota Legislature

House Joint Resolution 5007

Introduced by: **Representative** Gosch

1 **A JOINT RESOLUTION, Proposing and submitting to the voters at the next general**
 2 **election a law transfer the state accounting system from the Bureau of**
 3 **Finance and Management to the state auditor and amend provisions**
 4 **pertaining to the Bureau of Finance and Management.**

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

6 **Section 1.** That at the next general election held in the state, the following be submitted to
 7 the electors of the state for their approval:

8 **An ACT to transfer the state accounting system from the Bureau of Finance and**
 9 **Management to the state auditor and amend provisions pertaining to the**
 10 **Bureau of Finance and Management.**

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

12 **Section 1. That a NEW SECTION be added to chapter 1-9:**

13 For the purposes of this chapter, "state accounting system" means the total
 14 structure of records and procedures that identify, record, classify, summarize, and report
 15 information on payments made, revenues received, and the financial position and results
 16 of operating the funds, accounts, and organizational components of this state.

17 **Section 2. That a NEW SECTION be added to chapter 1-9:**

18 The state auditor shall provide the Bureau of Management and Budget with the
 19 amounts and classifications of moneys received or disbursed pursuant to the operation of
 20 a state agency, as defined in § 1-26-1, upon request by the commissioner of management
 21 and budget.

22 **Section 3. That § 4-4-5 be AMENDED:**

1 **4-4-5.** ~~The commissioner of finance and management~~ state auditor may authorize
2 and direct the ~~state auditor and~~ state treasurer to account for funds in the state treasury
3 as separate accounts in lieu of funds, ~~and the~~. The auditor shall modify the fund structure
4 ~~may be modified~~ to conform to a uniform the state accounting system.

5 **Section 4. That § 4-4-6 be AMENDED:**

6 **4-4-6.** ~~The Bureau of Finance and Management~~ state auditor shall annually
7 prepare financial statements for ~~the State of South Dakota~~ this state. The financial
8 statements ~~shall~~ must be prepared in accordance with generally accepted accounting
9 principles.

10 **Section 5. That § 4-5-30 be AMENDED:**

11 **4-5-30.** The state investment officer, utilizing the facilities of the state ~~budgetary~~
12 accounting system, as defined in section 1 of this Act, shall pool cash accounts within the
13 funds enumerated in § 4-5-23. ~~The Appropriations Committee of the Legislature~~ special
14 legislative committee established in § 4-8A-2, upon recommendations from the
15 commissioner of ~~finance and management and budget~~, shall certify those funds ~~which~~ that
16 are to participate in the interest income of the pooled investments. The state investment
17 officer shall credit the gain or interest due as a result of investments made pursuant to
18 § 4-5-29 on a pro rata basis to the participating funds in the same ratio as the average
19 daily cash balance of each fund bears to the total average cash balance of all funds.

20 If requested by the state investment officer during each fiscal year, the state
21 treasurer ~~shall~~ must transfer money from the South Dakota retirement fund, health care
22 trust fund, education enhancement trust fund, the trust fund derived from the sale of state
23 cement enterprises, the general fund portion of the pooled income account for the
24 permanent school and other educational fund provided for in S.D. Const., Art. VIII, and
25 any other specific fund approved by the Bureau of ~~Finance and Management and Budget~~,
26 other than the state pooled fund, to the investment council expense account in an amount
27 not to exceed the ratio of the average assets in each fund for the previous fiscal year to
28 the total average assets managed by the investment council, other than the state pooled
29 fund, for the previous fiscal year multiplied by the difference between the budget of the
30 investment council for each fiscal year and the total of the current fiscal year beginning
31 cash balance in the investment council expense account plus two hundredths of a percent
32 of the prior fiscal year's average assets in the state pooled fund. If requested by the state
33 investment officer during each fiscal year, the state treasurer ~~shall~~ must transfer money

1 from the pooled income account to the investment council expense account in an amount
 2 not to exceed two hundredths of a percent of the prior fiscal year's average assets in the
 3 state pooled fund. The state investment officer may make multiple transfer requests
 4 during the fiscal year, with each request being proportionate among the funds, provided
 5 that the total transfers do not exceed the amounts provided by this section.

6 **Section 6. That § 4-7-1 be AMENDED:**

7 **4-7-1.** Terms used in this chapter, ~~unless the context otherwise requires,~~ mean:

8 (1) "Appropriation," an authorization by the Legislature to a budget unit to expend,
 9 from public funds, a sum of money not in excess of the sum specified, for the
 10 purposes specified in the authorization and under the procedure described in this
 11 chapter;

12 (2) "Budget," the complete financial plan for the state for the fiscal period as proposed
 13 in the budget report and modified and adopted by appropriation and revenue acts;

14 (3) "Budgetary system," the total structure of requested expenditure authority and
 15 allotted positions for employees in the general appropriation bill;

16 (4) "Budget estimate," the statement with accompanying explanations, as provided in
 17 this chapter, in which a budget unit sets forth its financial requirements;

18 ~~(4)~~(5) "Budget report," the recommendations of the Governor to the Legislature as to
 19 financial plans and appropriations to be requested, with the accompanying
 20 statements and explanations provided for in this chapter;

21 ~~(5)~~(6) "Budget unit," a department, institution, commission, agency, board, examining
 22 board, or other unit of government for which separate appropriations, continuing
 23 appropriations, or other dedications or earmarking of funds are made, or which
 24 otherwise collects fees or funds of any nature under authority of any statute of this
 25 state;

26 ~~(6)~~(7) "Classification of expenditures," one of the several definite kinds of expenditures
 27 denoting a class of service or commodities purchased or properties acquired as
 28 specified by the commissioner of ~~finance and~~ management and budget for use in
 29 expenditure accounting, in the making of budget estimates, and in the budget
 30 reports and budgets. ~~Such classification shall~~ The classification must be by
 31 program, function, activity, organizational unit, character and object;

32 ~~(7)~~(8) "General Appropriations Act appropriation bill," an act of the Legislature ~~which that~~
 33 authorizes the expenditure of money from public funds for the ordinary ~~current~~
 34 expenditures expenses of the executive, legislative, and judicial departments of

1 the state, the current expenses of state institutions, interest on the public debt,
 2 and for public common schools, ~~as further defined by rules and regulations issued~~
 3 ~~by the commissioner of finance and management;~~

4 ~~(8)(9)~~ (9) "Informational budget," the budget of any budget unit not receiving general fund
 5 appropriations; and

6 ~~(9)(10)~~ (10) "Special appropriations act," an act of the Legislature ~~which that~~ that authorizes the
 7 expenditure of money from public funds for any purpose other than those purposes
 8 enumerated in the definition of the ~~General Appropriations Act~~ Appropriation Bill.

9 **Section 7. That § 4-7-3 be AMENDED:**

10 **4-7-3.** The Governor, through the Bureau of ~~Finance and Management~~ and Budget,
 11 shall administer the budgetary system and shall supervise every public department,
 12 agency, commission, institution, and other governmental units, ~~as is~~ as necessary to secure
 13 a uniform and standard classification of accounts and financial reports that will promote
 14 the efficient and accurate financial information necessary to conduct the fiscal affairs of
 15 state government.

16 The Governor may inquire into the methods of conducting the affairs of any public
 17 body, ~~and may prescribe and direct the use of standard forms and uniform records of~~
 18 ~~accounts and standard and uniform financial reports, including, if deemed advisable, an~~
 19 ~~encumbrance system and an allotment system.~~

20 **Section 8. That § 4-7-7 be AMENDED:**

21 **4-7-7.** ~~The head of each budget unit, not later than October fifteenth of each year,~~
 22 ~~shall submit, on forms prescribed by the Bureau of Finance and Management and in the~~
 23 ~~manner deemed appropriate, such explanatory data as required and necessary to~~
 24 ~~adequately convey the budget requests, to the Bureau of Finance and Management~~
 25 ~~estimates of the financial requirements of his budget unit for the next fiscal year. The~~
 26 ~~estimates so submitted shall first receive the approval of the board or commission of each~~
 27 ~~budget unit for which a board or commission is constituted. Not later than the November~~
 28 ~~first following such submission, copies of such~~

29 Except for a budget unit under the authority of the Legislature, Unified Judicial
 30 System, attorney general, auditor, commissioner of school and public lands, secretary of
 31 state, or treasurer, the head of each budget unit shall, by September first of each year,
 32 submit to the Bureau of Management and Budget, the estimates of the financial
 33 requirements of the budget unit for the next fiscal year and all explanatory data required

1 to adequately convey the necessity of the budget request. If a budget unit is administered
 2 by a board or commission, the board or commission must approve the estimates before
 3 the estimates may be submitted to the bureau.

4 The director of the Legislative Research Council, chief justice of the Supreme Court,
 5 attorney general, auditor, commissioner of school and public lands, secretary of state and
 6 treasurer shall provide to the bureau the proposed budget that the director, chief justice,
 7 attorney general, auditor, commissioner, secretary of state, and treasurer, respectively,
 8 plans to submit to the Joint Committee on Appropriations during the next annual legislative
 9 session.

10 The bureau shall transmit copies of all explanatory data of the budget requests
 11 shall be transmitted to the Legislative Research Council by the Bureau of Finance and
 12 Management by October first.

13 **Section 9. That § 4-7-7.1 be AMENDED:**

14 **4-7-7.1.** All budget units, except for a budget unit under the authority of the
 15 Legislature, Unified Judicial System, attorney general, auditor, commissioner of school
 16 and public lands, secretary of state, or treasurer, shall submit to the Bureau of Finance
 17 and Management and Budget with their budget request a detailed plan of their goals and
 18 program activities.

19 **Section 10. That § 4-7-32 be AMENDED:**

20 **4-7-32.** On July first of each fiscal year or at such time that the prior fiscal year
 21 general fund ending unobligated cash balance is determined, ~~the commissioner of the~~
 22 ~~Bureau of Finance and Management~~ state auditor shall transfer all prior year unobligated
 23 cash up to an amount equal to ten percent of the general fund appropriations from the
 24 general appropriation ~~act~~ bill for the prior fiscal year into the budget reserve fund. In no
 25 event ~~shall~~ may the cash balance in the budget reserve fund be greater than ten percent
 26 of the general fund appropriations from the general appropriation ~~act~~ bill for the prior
 27 fiscal year.

28 Expenditures out of the budget reserve fund ~~shall~~ may only be by special
 29 appropriation of the Legislature and ~~shall only~~ may redress ~~such~~ only unforeseen
 30 expenditure obligations or ~~such~~ unforeseen revenue shortfalls as may constitute an
 31 emergency pursuant to S.D. Const., Art. III, § 1.

32 **Section 11. That § 4-7-39 be AMENDED:**

1 **4-7-39.** ~~The commissioner of the Bureau of Finance and Management shall transfer~~
 2 ~~any unobligated cash remaining after the transfer into the budget reserve fund as required~~
 3 ~~by § 4-7-32 into the general revenue replacement fund if the amount in the general~~
 4 ~~revenue replacement fund does not exceed fifteen percent of the general fund~~
 5 ~~appropriations in the General Appropriations Act for the previous fiscal year.~~

6 If the amount in the general revenue replacement fund does not exceed fifteen
 7 percent of the general fund appropriations in the general appropriation bill for the previous
 8 fiscal year, the chief financial officer of the state must transfer into the general revenue
 9 replacement fund, any unobligated cash remaining after the transfer made pursuant to §
 10 4-7-32.

11 **Section 12. That § 4-7-40 be AMENDED:**

12 **4-7-40.** ~~The commissioner of the Bureau of Finance and Management~~ state auditor
 13 ~~shall report, upon request, provide~~ a condition statement for any fund in the state
 14 treasury. ~~The commissioner of the Bureau of Finance and Management shall provide~~
 15 ~~condition statements~~ when requested by a legislative committee or a legislative committee
 16 chair.

17 **Section 13. That § 4-7-41 be AMENDED:**

18 **4-7-41.** For the purposes of this chapter, a condition statement is a document that
 19 identifies a fund's beginning balance, receipts, disbursements, and ending balance for
 20 each of the last two concluded fiscal years and that identifies a fund's beginning balance,
 21 projected receipts, projected disbursements, and ending balance for the current fiscal year
 22 and the next fiscal year. The fund's ending balance, for the current fiscal year and the
 23 next fiscal year, ~~shall~~ must represent the ending cash balance of the fund reduced by any
 24 money that is reappropriated to the next fiscal year along with any other commitments to
 25 be funded from the ending cash balance. ~~Condition statement forms, prescribed by the~~
 26 ~~Bureau of Finance and Management, shall be uniform~~ The state auditor shall prescribe the
 27 form of a condition statement.

28 **Section 14. That § 4-7-45 be AMENDED:**

29 **4-7-45.** There is hereby established within the state treasury the general revenue
 30 replacement fund. ~~The state treasurer shall transfer any funds remaining in the property~~
 31 ~~tax reduction fund as of June 30, 2015, to the general revenue replacement fund.~~ In fiscal

Underscores indicate new language.
 Overstrikes indicate deleted language.

1 year 2016 and each year thereafter, the commissioner of ~~finance and management and~~
2 budget may instruct the state auditor to transfer moneys available from the general
3 revenue replacement fund to the general fund that are necessary to balance the annual
4 budget due to an unforeseen revenue shortfall.

5 **Section 15. That § 4-8A-5 be AMENDED:**

6 **4-8A-5.** The state auditor shall classify and code the appropriation amounts
7 authorized as a result of the general ~~appropriation act shall be classified and coded for~~
8 ~~budgetary accounting purposes in accordance with the provisions of chapter 4-7~~
9 appropriation bill for the purposes of the state accounting system, as defined in section 1
10 of this Act.

11 The commissioner of management and budget shall classify and code the
12 appropriation amounts authorized as a result of the general appropriation bill for the
13 purposes of the budgetary system, as defined in § 4-7-1.

14 **Section 16. That § 4-8B-10 be AMENDED:**

15 **4-8B-10.** Notwithstanding § 4-8-17, moneys and grants received from the United
16 States or other grants or gifts of other ~~funds~~ moneys in excess of the amounts
17 appropriated in the general ~~appropriations act, shall~~ appropriation bill, may not be deemed
18 appropriated until after review by the special committee created by chapter 4-8A and then
19 only with an affirmative vote on acceptance of ~~such funds~~ the moneys by a majority of
20 the full membership of the special committee. Subsequent to an affirmative action on the
21 part of the special committee, the Bureau of ~~Finance and Management shall~~ Management
22 and Budget must make the appropriate changes in the budgetary system, as defined in §
23 4-7-1, and the state auditor must make the appropriate changes in the ~~budgetary state~~
24 accounting system, as defined in section 1 of this Act.

25 The two houses of the Legislature may establish rules for the interpretation of this
26 section through adoption of joint rules.

27 **Section 17. That § 4-9-17 be AMENDED:**

28 **4-9-17.** If a fund other than the general fund becomes nonexistent or is
29 transferred to another fund by an act of the Legislature or by directive of any state
30 department or institution, the ~~commissioner of finance and management shall~~ state
31 auditor must retain sufficient money within the fund to pay all outstanding liabilities and

1 all outstanding warrants drawn against the fund until the warrants expire one hundred
2 eighty days after their issuance. The ~~commissioner of finance and management~~ state
3 auditor shall transfer any balance remaining in the nonexistent or transferred fund after
4 the expiration period to the fund if to which the original fund was previously transferred,
5 or to the general fund if no other fund was designated.

6 **Section 18. That § 4-10-3 be AMENDED:**

7 **4-10-3.** The ~~state budgetary~~ auditor shall administer the state accounting system,
8 as defined in section 1 of this Act, and shall keep an accurate account for revenues
9 received and payments made from the state treasury for the state treasurer and state
10 auditor.

11 The auditor shall prescribe and direct the use of standard forms, uniform records
12 of accounts, and standard and uniform financial reports, including an encumbrance system
13 and an allotment system.

14 **Section 19. That § 4-10-4 be AMENDED:**

15 **4-10-4.** At the beginning of each month, the ~~Bureau of Finance and Management~~
16 state auditor shall reconcile the state accounting system balances with the state
17 treasurer's state bank account records. The state auditor shall submit a copy of the
18 reconciliation to the state treasurer ~~will receive a copy of the reconciliation~~ as soon as ~~it~~
19 the reconciliation is completed.

20 **Section 20. That § 4-10-6 be AMENDED:**

21 **4-10-6.** The ~~state auditor shall be provided in a timely manner, with a copy of all~~
22 ~~budgetary accounting reports from the Bureau of Finance and Management that he~~
23 ~~considers necessary to carry out the financial functions of his office.~~ The state auditor shall
24 review the ~~budgetary~~ state accounting system and may make recommendations for
25 changes in the system to the ~~Governor~~ Legislature.

26 **Section 21. That § 4-10-7 be AMENDED:**

27 **4-10-7.** The state auditor shall ~~also~~ keep records of all ~~such~~ public accounts and
28 other documents as have been or may be by law made returnable to ~~his~~ the auditor's
29 office, and other vouchers relative to the business of ~~his~~ the auditor's office.

1 **Section 22. That § 5-27-5 be AMENDED:**

2 ~~5-27-5. In fiscal year 2019, the Bureau of Finance and Management shall transfer~~
3 ~~each month fourteen and one half percent of the monthly state capital construction fund~~
4 ~~revenues from the state capital construction fund to the state highway fund. In fiscal year~~
5 ~~2020, the Bureau of Finance and Management shall transfer each month twenty three~~
6 ~~percent of the monthly state capital construction fund revenues from the state capital~~
7 ~~construction fund to the state highway fund. In fiscal year 2021, the Bureau of Finance~~
8 ~~and Management shall transfer each month twenty nine percent of the monthly state~~
9 ~~capital construction fund revenues from the state capital construction fund to the state~~
10 ~~highway fund. In fiscal year 2022, the Bureau of Finance and Management shall transfer~~
11 ~~each month thirty four percent of the monthly state capital construction fund revenues~~
12 ~~from the state capital construction fund to the state highway fund. Beginning in fiscal year~~
13 ~~2023 and each year thereafter, the Bureau of Finance and Management~~The state auditor
14 ~~shall transfer each month thirty-six percent of the monthly state capital construction fund~~
15 ~~revenues from the state capital construction fund to the state highway fund.~~

16 **Section 23. That § 5-27-6 be AMENDED:**

17 ~~5-27-6. During fiscal year 2019, the Bureau of Finance and Management shall~~
18 ~~transfer each month sixty four percent of the monthly state capital construction fund~~
19 ~~revenues from the state capital construction fund to the water and environment fund. In~~
20 ~~fiscal year 2020, the Bureau of Finance and Management shall transfer each month sixty~~
21 ~~two percent of the monthly state capital construction fund revenues from the state capital~~
22 ~~construction fund to the water and environment fund. In fiscal year 2021, the Bureau of~~
23 ~~Finance and Management shall transfer each month sixty one percent of the monthly state~~
24 ~~capital construction fund revenues from the state capital construction fund to the water~~
25 ~~and environment fund. In fiscal year 2022, the Bureau of Finance and Management shall~~
26 ~~transfer each month sixty one percent of the monthly state capital construction fund~~
27 ~~revenues from the state capital construction fund to the water and environment fund.~~
28 ~~Beginning in fiscal year 2023 and each year thereafter, the Bureau of Finance and~~
29 ~~Management~~The state auditor shall transfer each month sixty-four percent of the monthly
30 state capital construction fund revenues from the state capital construction fund to the
31 water and environment fund.

32 **Section 24. That § 10-12-3 be AMENDED:**

1 **10-12-3.** The board of equalization, in determining the rate of tax to be levied
2 against the taxable property in the state, shall ascertain the amount in dollars necessary
3 to meet:

4 (1) Meet the estimated ordinary expenses of the state for each year; ~~the amount in~~
5 dollars necessary to pay

6 (2) Pay the deficiency of the preceding years ~~and the amount in dollars necessary to~~
7 pay; and

8 (3) Pay the annual interest and ~~to~~ provide a debt service fund for the payment of the
9 public debt of the state.

10 When these amounts have been ascertained, the board shall require the
11 ~~commissioner of finance and management~~ state auditor to certify to ~~such the~~ board of
12 equalization, the amounts available in the general fund of the state and the probable
13 amounts to become available during the year, from whatever source other than the
14 general property tax. The board ~~of equalization shall then~~ shall deduct from the amount
15 ascertained to be necessary to meet the requirements of the state ~~for the purposes~~
16 hereinbefore enumerated, the amounts so certified to it by the ~~commissioner of finance~~
17 ~~and management~~ auditor and as ascertained and determined by ~~such the~~ board as being
18 or to become available in the general fund, and shall ~~then~~ levy a tax against the taxable
19 property in the state sufficient only to provide the revenues necessary to equal the balance
20 of the sum ascertained to be necessary to meet the requirements of the state ~~for the~~
21 ~~purposes hereinbefore enumerated.~~

22 **Section 25. That § 28-1-67 be AMENDED:**

23 **28-1-67.** The state treasurer, on behalf of the Department of Social Services, with
24 the approval of the ~~Bureau of Finance and Management~~ state auditor, shall establish an
25 account or system of accounts in the state treasury for the receipt and disbursement of
26 child support enforcement collections.

27 The department shall pay all moneys due to the federal government, county, or
28 other local governmental units of ~~South Dakota~~ this state, or other state and local
29 governmental units as well as all moneys due to private persons who are not recipients of
30 aid under the South Dakota Title IV-a plan, and all other collections ~~shall~~ must be remitted
31 to the general fund on a quarterly basis, with each remittance ~~to be~~ due thirty days after
32 the end of each fiscal quarter.

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1 **Section 26.** Pursuant to § 2-16-9, code counsel of the Legislative Research Council shall
 2 transfer chapter 4-10 as follows: § 4-10-1 to § 1-10-1.1; § 4-10-2 to § 1-10-2.1; § 4-10-3
 3 to § 1-9-5; § 4-10-4 to § 1-9-6; § 4-10-5 to § 1-9-7; § 4-10-6 to § 1-9-8; § 4-10-7 to § 1-
 4 9-9; § 4-10-8 to § 1-9-11; § 4-10-9 to § 1-9-12; § 4-10-10 to § 1-9-13; and § 4-10-11 to §
 5 1-9-14.

6 Pursuant to § 2-16-9, the Code Commission and code counsel of the Legislative Research
 7 Council shall correct and integrate all cross references from chapter 4-10 that have been
 8 transferred pursuant to this Act.

9 **Section 27.** Pursuant to § 2-16-9, the Code Commission and code counsel of the Legislative
 10 Research Council are instructed to amend the following sections by striking "Bureau of Finance
 11 and Management" and inserting "Bureau of Management and Budget" and by striking
 12 "commissioner of the Bureau of Finance and Management" and inserting "commissioner of
 13 the Bureau of Management and Budget":

14 Title 1:

15 1-16A-3.1; 1-16A-97; 1-16B-33; 1-25-1.3; 1-25-1.4; 1-26-4; 1-26-4.2; 1-27-45; 1-33-
 16 3; 1-33-7; 1-56-2; 1-56-5

17
 18 Title 3:

19 3-6D-4; 3-8-6; 3-8-6.2; 3-9-1; 3-9-2; 3-9-18; 3-9-19; 3-10-8; 3-12C-101

20
 21 Title 4:

22 4-1-1; 4-3-28; 4-5-22; 4-5-30; 4-7-2; 4-7-4; 4-7-5; 4-7-6; 4-7-8; 4-7-9; 4-7-10; 4-7-
 23 12; 4-7-15; 4-7-16; 4-7-17; 4-7-18; 4-7-19; 4-7-20; 4-7-25; 4-7-25.1; 4-7-26; 4-7-48;
 24 4-7-49; 4-7-50; 4-7-51; 4-7-52; 4-8-19; 4-8-20; 4-8-21; 4-8-22; 4-8-25; 4-8-28; 4-8A-
 25 7; 4-8A-8; 4-8A-9; 4-8A-11; 4-8A-16; 4-8B-10; 4-9-2

26
 27 Title 5:

28 5-2-19; 5-12-1.1; 5-12-47.2; 5-27-4

29
 30 Title 11:

31 11-11-38; 11-11-76

32
 33 Title 13:

1 13-51-8.1; 13-51-8.2; 13-53-17

2

3 Title 23A:

4 23A-51-13

5

6 Title 26

7 26-13-6

8

9 Title 34:

10 34-53-15

11

12 Title 37:

13 37-2-24

14

15 Title 49:

16 49-16B-4

17 **Section 28.** Pursuant to § 2-16-9, the Code Commission and code counsel of the Legislative
18 Research Council shall make the name and title changes necessary to correlate and integrate
19 the organizational changes made by this Act into the South Dakota Codified Laws.

20 **Section 29.** Sections 1 through 28, inclusive, of this Act are effective beginning January 1,
21 2025.

22

23 Beginning on July 1, 2025, the state auditor and the Bureau of Finance and Management shall
24 make all preparations necessary for the implementation of the provisions of this Act.