**CHAPTER 64:26:02**

**ADMINISTRATION OF PROGRAM**

Section

64:26:02:01 Repealed.

64:26:02:02 Repealed.

64:26:02:03 Repealed.

64:26:02:04 Federal income tax return to be submitted with state return.

64:26:02:05 Repealed.

64:26:02:06 Repealed.

64:26:02:07 Consolidated returns.

64:26:02:08 Repealed.

64:26:02:09 Repealed.

64:26:02:10 Repealed.

64:26:02:11 Certain corporations not in the business of making loans.

64:26:02:12 Apportionment of bank franchise tax revenues among counties.

**Declaratory Ruling:** Secretary of Revenue Declaratory Ruling No. 77-24 is obsolete due to the repeal of SDCL 10-43-50 and 10-43-51 in 2016.