

## 2024 South Dakota Legislature

**Senate Bill 78****AMENDMENT 78B  
FOR THE INTRODUCED BILL**

1 **An Act to provide for an E15 fuel tax refund.**

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

3 **Section 1. That chapter 10-47B be amended with a NEW SECTION:**

4 Beginning in fiscal year 2025 and ending in fiscal year 2030, any money deposited  
5 in the ethanol infrastructure incentive fund must be used to provide fuel tax refunds in  
6 accordance with this section. A ~~retail dealer licensed marketer that has demonstrated~~  
7 ~~compliance with alternative fuel compatibility requirements with the Department of~~  
8 ~~Agriculture and Natural Resources~~ may claim a fuel tax refund in an amount equal to five  
9 cents multiplied by the total number of gallons of ethanol blended gasoline classified as  
10 E15 sold and dispensed by the ~~retail dealer licensed marketer~~ during the preceding  
11 calendar year through motor fuel pumps located on its retail premises in this state. A ~~retail~~  
12 ~~dealer licensed marketer~~ may claim a refund for calendar years 2025 through 2029. The  
13 ~~retail dealer licensed marketer~~ must apply for the refund on a form provided by the  
14 Governor's Office of Economic Development. The Governor's Office of Economic  
15 Development shall publish the application form on its website. The ~~retailer licensed~~  
16 ~~marketer~~ must complete the application form and file it with the Governor's Office of  
17 Economic Development within ~~thirty ninety~~ days after the end of the calendar year for  
18 which the refund is claimed. The commissioner of the Governor's Office of Economic  
19 Development shall approve or deny the application within thirty days after it is filed. ~~If the~~  
20 ~~application is approved, the commissioner shall direct the state treasurer to send a check~~  
21 ~~to the retailer in the amount of the allowable tax refund~~ Upon approval of the application,  
22 ~~the commissioner shall approve vouchers and the state auditor shall draw warrants to pay~~  
23 ~~expenditures authorized by this Act.~~ If the amount of money on deposit in the ethanol  
24 infrastructure fund is not sufficient to pay in full all the allowable tax refunds for the  
25 calendar year, the payments must be prorated among the applicants. The Governor's  
26 Office of Economic Development shall promulgate rules pursuant to chapter 1-26

- 1 prescribing the information that must be included in the application form, the procedure
- 2 for filing the form, and the process for appealing a denial of an application.
- 3

AMENDED