

State of South Dakota

NINETY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2016

933X0417

SENATE BILL NO. 110

Introduced by: Senators Vehle, Cammack, Hunhoff (Bernie), Novstrup (David), and Tieszen
and Representatives Verchio, Bolin, Klumb, Qualm, Rozum, and Schaefer

1 FOR AN ACT ENTITLED, An Act to increase certain fuel excise tax rates.

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

3 Section 1. That § 10-47B-4 be amended to read:

4 10-47B-4. The fuel excise tax rates for the tax imposed by this chapter are as follows:

5 (1) Motor fuel (except ethyl alcohol, methyl alcohol, biodiesel, biodiesel blends, and
6 aviation gasoline)-- ~~as provided pursuant to § 10-47B-4.2~~ \$.28 per gallon;

7 (2) Special fuel (except jet fuel)-- ~~as provided pursuant to § 10-47B-4.2~~ \$.28 per gallon;

8 (3) Aviation gasoline--\$.06 per gallon;

9 (4) Jet fuel--\$.04 per gallon;

10 (5) Liquid petroleum gas--~~\$.20~~ \$.21 per gallon;

11 (6) Compressed natural gas--~~\$.10 per gallon~~ \$.28 per gallon;

12 (7) Ethyl alcohol and methyl alcohol--~~as provided pursuant to § 10-47B-4.3~~ \$.14 per
13 gallon;

14 (8) Liquid natural gas--~~\$.14~~ \$.18 per gallon; and

15 (9) Biodiesel and biodiesel blends--~~as provided pursuant to § 10-47B-4.2~~ \$.28 per gallon,



1 except when the conditions as provided in § 10-47B-4.4 are met.

2 Section 2. That § 10-47B-4.2 be repealed.

3 ~~10-47B-4.2. The fuel excise tax rate for motor fuel and special fuel is \$.28 per gallon.~~

4 Section 3. That § 10-47B-4.3 be repealed.

5 ~~10-47B-4.3. The fuel excise tax rate for ethyl alcohol and methyl alcohol fuel is \$.14 per~~
6 ~~gallon.~~

7 Section 4. That § 10-47B-191 be amended to read:

8 10-47B-191. This section applies to any fuel that is not specifically taxed by this chapter that
9 is used to propel a motor vehicle on the highways of this state. For the purposes of this section,
10 fuel means any solid, liquid, or gas, or any combination thereof, that is consumed by the motor
11 vehicle to propel the motor vehicle on the highways of this state that is not otherwise taxed by
12 this chapter.

13 A fuel excise tax is imposed on all fuel as defined by this section. The fuel excise tax is
14 imposed at the equivalent rate of ~~\$.22~~ \$.28 per 116,090 BTU of energy of the fuel, which is the
15 equivalent energy of a gallon of gasoline. The owner or operator of the motor vehicle shall remit
16 the tax imposed by this section.

17 The owner or operator of the motor vehicle shall report to the department the type of fuel
18 used to propel the motor vehicle, the amount of fuel used to propel the motor vehicle, the miles
19 driven by the motor vehicle, and any other information ~~that~~ the secretary may require. The report
20 shall be on a form provided by the department and shall be filed on a monthly basis by
21 electronic means on an electronic reporting system furnished by the department. The report
22 required by this section shall be filed with respect to information for the preceding monthly
23 period by electronic means on or before the twenty-third day of the month following each
24 monthly period. If the twenty-third day of the month falls on a Saturday, Sunday, legal holiday

1 enumerated in § 1-5-1, or a day on which the Federal Reserve Bank is closed, the report is due
2 on the next succeeding day that is not a Saturday, Sunday, legal holiday enumerated in § 1-5-1,
3 or a day on which the Federal Reserve Bank is closed.

4 All tax required to be remitted by this section is due and payable by electronic transfer on
5 or before the second to the last day of the month following each monthly period. For the purpose
6 of remitting any tax by electronic transfer pursuant to this section, the last day and the second
7 to the last day of the month means the last day and the second to the last day of the month which
8 is not a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal
9 Reserve Bank is closed.