

State of South Dakota

NINETY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2016

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SENATE TRANSPORTATION ENGROSSED NO. **SB 110** - 02/19/2016

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 revise certain provisions regarding motor vehicle fuel
2 not specifically taxed under the fuel excise tax.

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

4 Section 1. That § 10-47B-191 be amended to read:

5 10-47B-191. This section applies to any fuel that is not specifically taxed by this chapter that
6 is used to propel a motor vehicle on the highways of this state. For the purposes of this section,
7 fuel means any solid, liquid, or gas, or any combination thereof, that is consumed by the motor
8 vehicle to propel the motor vehicle on the highways of this state that is not otherwise taxed by
9 this chapter.

10 A fuel excise tax is imposed on all fuel as defined by this section. The fuel excise tax is
11 imposed at the equivalent rate of ~~\$.22~~ the fuel excise tax for motor fuel imposed by § 10-47B-4
12 per 116,090 BTU of energy of the fuel, which is the equivalent energy of a gallon of gasoline.
13 The owner or operator of the motor vehicle shall remit the tax imposed by this section.

14 The owner or operator of the motor vehicle shall report to the department the type of fuel



1 used to propel the motor vehicle, the amount of fuel used to propel the motor vehicle, the miles
2 driven by the motor vehicle, and any other information ~~that~~ the secretary may require. The report
3 shall be on a form provided by the department and shall be filed on a monthly basis by
4 electronic means on an electronic reporting system furnished by the department. The report
5 required by this section shall be filed with respect to information for the preceding monthly
6 period by electronic means on or before the twenty-third day of the month following each
7 monthly period. If the twenty-third day of the month falls on a Saturday, Sunday, legal holiday
8 enumerated in § 1-5-1, or a day on which the Federal Reserve Bank is closed, the report is due
9 on the next succeeding day that is not a Saturday, Sunday, legal holiday enumerated in § 1-5-1,
10 or a day on which the Federal Reserve Bank is closed.

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