

AN ACT

ENTITLED, An Act to require certain fuel tax returns and reports to be filed by electronic means and to require certain fuel taxes to be remitted by electronic transfer.

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

Section 1. That chapter 10-47B be amended by adding thereto a NEW SECTION to read as follows:

Any entity who holds a license issued pursuant to this chapter or any entity subject to the provisions of this chapter shall file returns or reports by electronic means with the department and shall remit tax by electronic transfer to the department unless the secretary permits an entity to file returns or reports by nonelectronic means and permits an entity to remit tax by nonelectronic means.

Section 2. That § 10-59-33.1 be amended to read as follows:

10-59-33.1. This section applies to any return, report, or remittance filed pursuant to chapter 10-47B. For any return or report that is required to be filed by electronic means, the return or report shall be filed by electronic means on or before the twenty-third day of the month following each period. If the twenty-third day of the month falls on a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day the Federal Reserve Bank is closed, the return or report is due on the next succeeding day that is not a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day the Federal Reserve Bank is closed.

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

If the secretary permits any entity to file returns or reports by nonelectronic means, permits any

entity to remit tax by nonelectronic means, or both, pursuant to section 1 of this Act, any return, report, or remittance which is required to be filed pursuant to chapter 10-47B is timely filed if mailed, postage prepaid, on or before the due date of the reporting period, and is received by the department. If the due date falls on a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day the Federal Reserve Bank is closed, the return, report, or remittance is timely filed if mailed, postage prepaid, on the next succeeding day which is not a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day the Federal Reserve Bank is closed. A United States Postal Service postmark is evidence of the date of mailing for the purpose of timely filing of returns, reports, or remittances.

Section 3. That § 10-47B-95 be amended to read as follows:

10-47B-95. For the purpose of determining the amount of motor fuel and special fuel tax due, each importer shall file with the department on forms prescribed and furnished by the department a monthly report. In addition to the information required pursuant to § 10-47B-97, the department may require the reporting of any information reasonably necessary to determine the amount of fuel excise tax due.

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I certify that the attached Act originated in the

SENATE as Bill No. 17

Secretary of the Senate

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President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 17
File No. _____
Chapter No. _____

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Received at this Executive Office this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

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The attached Act is hereby approved this _____ day of _____ , A.D., 20____

Governor

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STATE OF SOUTH DAKOTA,
ss.

Office of the Secretary of State

Filed _____ , 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State