



States' Biofuels Statutes

STATE OF South Dakota

This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#).

Current through the 2014 Legislative Session of the South Dakota General Assembly.

10-47B-111. Monthly report required from blender

For the purpose of determining the amount of motor fuel and special fuel tax due, each licensed blender shall file with the department a monthly report by electronic means on an electronic reporting system furnished by the department. In addition to the information required pursuant to [§ 10-47B-113](#), the department may require the reporting of any information reasonably necessary to determine the amount of fuel excise tax due.

Source: [SL 1995, ch 71, § 111](#); [SL 2013, ch 60, § 17](#).

10-47B-112. Time for filing blender's report

Any report required by [§ 10-47B-111](#) shall be filed with respect to information for the preceding calendar month by electronic means on or before the twenty-third day of the month following each monthly period. If the twenty-third day of the month falls on a Saturday, Sunday, legal holiday enumerated in [§ 1-5-1](#), or a day on which the Federal Reserve Bank is closed, the report is due on the next succeeding day that is not a Saturday, Sunday, legal holiday enumerated in [§ 1-5-1](#), or a day on which the Federal Reserve Bank is closed.

Source: [SL 1995, ch 71, § 112](#); [SL 2011, ch 64, § 14](#); [SL 2013, ch 60, § 18](#).

10-47B-113. Necessary information reported by blender

The blender report required pursuant to [§ 10-47B-111](#) shall contain the following information, if deemed necessary by the secretary:

- (1) The number of gallons of any substances blended with motor fuel or special fuel;
- (2) A schedule of the names and addresses of all sales of blends in quantities of twenty-five gallons or more;

(3) The number of gallons of biodiesel, the number of gallons of biodiesel blend, and the number of gallons of special fuel used to make a biodiesel blend; and

(4) The number of gallons of unblended biodiesel sold, including the tax exempt sales made to licensed blenders, to licensed suppliers for resale, and to licensed exports for export to a state for which the exporter is specifically licensed to export.

Source: [SL 1995, ch 71, § 113](#); [SL 2009, ch 55, § 27](#); [SL 2009, ch 56, § 4](#).

10-47B-115.1. Monthly report required from ethanol producer

For the purpose of determining the amount of motor fuel tax due, each ethanol producer shall file with the department a monthly report by electronic means on an electronic reporting system furnished by the department. In addition to the information required pursuant to [§ 10-47B-115.3](#), the department may require the reporting of any information reasonably necessary to determine the amount of fuel excise tax due.

Source: [SL 2010, ch 66, § 16](#); [SL 2013, ch 60, § 21](#).

10-47B-115.2. Time for filing ethanol producer's report

Any report required by [§ 10-47B-115.1](#) shall be filed with respect to information for the preceding calendar month by electronic means on or before the twenty-third day of the month following each monthly period. If the twenty-third day of the month falls on a Saturday, Sunday, legal holiday enumerated in [§ 1-5-1](#), or a day on which the Federal Reserve Bank is closed, the report is due on the next succeeding day that is not a Saturday, Sunday, legal holiday enumerated in [§ 1-5-1](#), or a day on which the Federal Reserve Bank is closed.

Source: [SL 2010, ch 66, § 17](#); [SL 2011, ch 64, § 16](#); [SL 2013, ch 60, § 22](#).

10-47B-115.3. Necessary information reported by ethanol producer

The ethanol producer shall report pursuant to [§ 10-47B-115.1](#), if deemed necessary by the secretary:

- (1) All ethyl alcohol sold to a licensed exporter for export or to a licensed ethanol broker;
- (2) All ethyl alcohol sold with fuel tax due; and
- (3) Copies of all bills of lading issued by the ethanol producer for ethyl alcohol produced by the ethanol producer's plant.

Source: [SL 2010, ch 66, § 18](#).

10-47B-115.10. Monthly report required from biodiesel producer

For the purpose of determining the amount of motor fuel tax due, each biodiesel producer shall file with the department a monthly report by electronic means on an electronic reporting system furnished by the department. In addition to the information required pursuant to [§ 10-47B-115.12](#), the department may require the reporting of any information reasonably necessary to determine the amount of fuel excise tax due.

Source: [SL 2013, ch 60, § 35.](#)

10-47B-115.11. Time for filing biodiesel producer's report

Any report required by [§ 10-47B-115.10](#) shall be filed with respect to information for the preceding calendar month by electronic means on or before the twenty-third day of the month following each monthly period. If the twenty-third day of the month falls on a Saturday, Sunday, legal holiday enumerated in [§ 1-5-1](#), or a day on which the Federal Reserve Bank is closed, the report is due on the next succeeding day that is not a Saturday, Sunday, legal holiday enumerated in [§ 1-5-1](#), or a day on which the Federal Reserve Bank is closed.

Source: [SL 2013, ch 60, § 36.](#)

10-47B-115.12. Necessary information reported by biodiesel producer

The biodiesel producer shall report pursuant to [§ 10-47B-115.10](#), if deemed necessary by the secretary:

- (1) All biodiesel sold to a licensed exporter for export;
- (2) All biodiesel sold with fuel tax due; and
- (3) Copies of all bills of lading issued by the biodiesel producer for biodiesel produced by the biodiesel producer's plant.

Source: [SL 2013, ch 60, § 37.](#)