



States' Biofuels Statutes

STATE OF South Dakota

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

10-47B-4. Fuel excise tax rates

<Section effective until the quarter after biodiesel production facilities in South Dakota reach a name plate capacity of at least twenty million gallons per year and fully produce at least ten million gallons of biodiesel within one year as determined by the secretary of revenue. See also section effective at that time.>

The fuel excise tax rates for the tax imposed by this chapter are as follows:

- (1) Motor fuel (except ethyl alcohol, methyl alcohol, and aviation gasoline)--\$.22 per gallon;
- (2) Special fuel (except jet fuel)--\$.22 per gallon;
- (3) Aviation gasoline--\$.06 per gallon;
- (4) Jet fuel--\$.04 per gallon;
- (5) Liquid petroleum gas--\$.20 per gallon;
- (6) Compressed natural gas--\$.10 per gallon;
- (7) Ethyl alcohol and methyl alcohol--\$.08 per gallon;
- (8) Liquid natural gas--\$.14 per gallon.

Source: [SL 1995, ch 71, § 4](#); [1st SS 1997, ch 1, § 1](#); [SL 1999, ch 59, § 1](#); [SL 2009, ch 55, § 11](#); [SL 2014, ch 64, § 6](#).

10-47B-4. Fuel excise tax rates

<Section effective in the quarter after biodiesel production facilities in South Dakota reach a name plate capacity of at least twenty million gallons per year and fully produce at least ten million gallons of biodiesel within one year as determined by the secretary of revenue. See

also section effective until that time>

The fuel excise tax rates for the tax imposed by this chapter are as follows:

- (1) Motor fuel (except biodiesel, biodiesel blends, ethyl alcohol, methyl alcohol, and aviation gasoline)--\$.22 per gallon;
- (2) Special fuel (except jet fuel)--\$.22 per gallon;
- (3) Aviation gasoline--\$.06 per gallon;
- (4) Jet fuel--\$.04 per gallon;
- (5) Liquid petroleum gas--\$.20 per gallon;
- (6) Compressed natural gas--\$.10 per gallon;
- (7) Ethyl alcohol and methyl alcohol--\$.08 per gallon;
- (8) Biodiesel and biodiesel blends--\$.20 per gallon;
- (9) Liquid natural gas--\$.14 per gallon.

Source: [SL 1995, ch 71, § 4](#); [1st SS 1997, ch 1, § 1](#); [SL 1999, ch 59, § 1](#); [SL 2008, ch 54, § 3](#); [SL 2009, ch 55, § 12](#); [SL 2014, ch 64, § 7](#).

10-47B-5. Excise tax on motor fuel and special fuel removed from terminal or used at terminal- -Exceptions

A fuel excise tax is imposed on all motor fuel and special fuel that is removed from a terminal in this state at the rack or used at the terminal. This tax is not imposed if the fuel is withdrawn from a terminal for export by the consignee, if the consignee is specifically licensed to export fuel from this state, into the state which is indicated as the destination state on the bill of lading which was issued by the terminal operator for the fuel. This tax is not imposed if the fuel removed is biodiesel which has been removed by a licensed blender or supplier, for resale over a terminal rack and is not sold as a biodiesel blend. The tax imposed shall be at the rate provided for in [§ 10-47B-4](#).

Source: [SL 1995, ch 71, § 5](#); [SL 1996, ch 90, § 5](#); [SL 1999, ch 58, § 2](#); [SL 2004, ch 97, § 1](#); [SL 2009, ch 55, § 13](#).

10-47B-6. Excise tax on certain imported fuel

A fuel excise tax is imposed on all motor fuel or special fuel, except unblended biodiesel, imported into this state in the bulk cargo area of any motor vehicle, vessel rail car, or trailer by any means other

than through a terminal located in this state, upon its entry into this state. The tax imposed shall be at the rate provided for in [§ 10-47B-4](#).

If the motor fuel imported into this state contains ethyl alcohol or methyl alcohol, the importer shall provide documentation as required by the secretary of the number of gallons that are ethyl alcohol, the number of gallons that are methyl alcohol, the number of gallons that are gasoline, or the number of gallons of any other motor fuel that are contained therein.

Source: [SL 1995, ch 71, § 6](#); [SL 2004, ch 97, § 2](#); [SL 2009, ch 55, § 14](#).

10-47B-7. Excise tax on special fuel in supply tank of qualified motor vehicles involved in interstate commerce

A fuel excise tax is imposed on all special fuel used in this state in the engine fuel supply tank of qualified motor vehicles involved in interstate commerce. The tax imposed shall be at the rate indicated in [§ 10-47B-4](#).

Source: [SL 1995, ch 71, § 7](#).

10-47B-8. Excise tax on substances blended with motor fuel or undyed special fuel

A fuel excise tax is imposed on all substances blended with motor fuel or undyed special fuel unless the substance has previously been taxed by the provisions of this chapter. The tax imposed shall be at the rate provided for in § 10-47B-4 of the dominant motor fuel or undyed special fuel with which the substance is blended.

Source: [SL 1995, ch 71, § 8](#); [SL 2009, ch 55, § 15](#).

10-47B-9. Excise tax on unblended biodiesel--Exceptions

A fuel excise tax is imposed on unblended biodiesel sold by a licensed producer, supplier, importer, or blender unless the sale is made to a licensed supplier for resale, to a licensed blender, or to a licensed exporter for export to another state who is specifically licensed to export to that state. The tax imposed shall be at the rate provided for in [§ 10-47B-4](#).

Source: [SL 1995, ch 71, § 9](#); [SL 1999, ch 58, § 3](#); [SL 2004, ch 97, § 3](#); [SL 2008, ch 54, § 7](#); [SL 2009, ch 55, § 16](#).

10-47B-9.1. Excise tax on ethyl alcohol or methyl alcohol--Exceptions

A fuel excise tax is imposed on ethyl alcohol or methyl alcohol sold by an ethanol producer, methanol producer, supplier, importer, or ethanol broker, unless the sale is made to a licensed exporter for export

to another state who is specifically licensed to export to that state. Notwithstanding this provision, no fuel excise tax is imposed on ethyl alcohol that is sold by an ethanol producer to a licensed ethanol broker. The tax imposed shall be at the rate provided for in [§ 10-47B-4](#).

Source: [SL 2009, ch 55, § 17](#); [SL 2010, ch 66, § 4](#).

**10-47B-10. Excise tax on fuel destined for another state but diverted or transferred in-state--
Exceptions**

A fuel excise tax is imposed on all motor fuel or special fuel which has been removed from a terminal in this state at the rack, or removed from an ethanol producer's plant in this state, by a licensed exporter for which the bill of lading issued for the fuel by the terminal operator or ethanol producer indicates a destination state other than South Dakota, and the fuel is later diverted by the exporter to a destination within this state for off-loading or is transferred or sold to another person within this state prior to off-loading in any destination state. This tax is not imposed if the fuel is biodiesel and the exporter is also licensed as a blender or supplier. The tax imposed shall be at the rate provided for in [§ 10-47B-4](#).

Source: [SL 1995, ch 71, § 10](#); [SL 1996, ch 90, § 6](#); [SL 1999, ch 58, § 4](#); [SL 2004, ch 97, § 4](#); [SL 2009, ch 55, § 18](#); [SL 2010, ch 66, § 5](#).