



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 State Legislature.

§ 10-47B-10. 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 blender, unless the sale is made to a licensed supplier for resale 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.