



## 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-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.

#### **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.

#### **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.

#### **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.

#### **10-47B-115.4. Monthly report required from ethanol broker**

For the purpose of determining the amount of motor fuel tax due, each ethanol broker 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-115.6, the department may require the reporting of any information reasonably necessary to determine the amount of fuel excise tax due.

**10-47B-115.5. Time for filing ethanol broker's report**

Any report required by § 10-47B-115.4 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.

**10-47B-115.6. Necessary information reported by ethanol broker**

The ethanol broker shall report pursuant to § 10-47B-115.4, if deemed necessary by the secretary:

- (1) All ethyl alcohol sold to a licensed exporter for export;
- (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.

**10-47B-115.7. Monthly report required from methanol producer**

For the purpose of determining the amount of motor fuel tax due, each methanol 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-115.9, the department may require the reporting of any information reasonably necessary to determine the amount of fuel excise tax due.

**10-47B-115.8. Time for filing methanol producer's report**

Any report required by § 10-47B-115.7 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.

**10-47B-115.9. Necessary information reported by methanol producer**

The methanol producer shall report pursuant to § 10-47B-115.7, if deemed necessary by the secretary:

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

**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.

**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.

**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.

**10-47B-120.1. Tax refund for methanol used to produce biodiesel**

A biodiesel producer may apply for and obtain a refund of fuel taxes paid to this state for methanol used to produce biodiesel.

**10-47B-121. Tax report credit available to blender--No refund**

A licensed blender may apply for and obtain a tax report credit in accordance with the provisions of § 10-47B-133. No refund to a blender is authorized.

**10-47B-121.1. Tax report credit allowed to blender for special fuel blended with biodiesel**

A tax report credit for special fuel blended with biodiesel to create biodiesel blend shall be allowed to the licensed blender who performs the blending activity. The tax report credit shall be granted on a per gallon basis in the amount that the rate for special fuel exceeds the rate for biodiesel blend. The credit shall be used to off-set any tax liability resulting from the blending of previously untaxed biodiesel. This credit is extended only for special fuel which is blended with biodiesel and for no other fuel product. The further blending of additional fuel products with a motor fuel, special fuel, or biodiesel blend as defined under this chapter shall cause this credit to be cancelled and the blended product shall be taxed at the rate of tax for motor fuel and special fuel provided for in § 10-47B-4.