



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-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.