



## 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-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.