

State of South Dakota

EIGHTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2012

400T0191

SENATE BILL NO. 17

Introduced by: The Committee on Transportation at the request of the Department of
Revenue

1 FOR AN ACT ENTITLED, An Act to require certain fuel tax returns and reports to be filed by
2 electronic means and to require certain fuel taxes to be remitted by electronic transfer.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 10-47B be amended by adding thereto a NEW SECTION to read as
5 follows:

6 Any entity who holds a license issued pursuant to this chapter or any entity subject to the
7 provisions of this chapter shall file returns or reports by electronic means with the department
8 and shall remit tax by electronic transfer to the department unless the secretary permits an entity
9 to file returns or reports by nonelectronic means and permits an entity to remit tax by
10 nonelectronic means.

11 Section 2. That § 10-59-33.1 be amended to read as follows:

12 10-59-33.1. This section applies to any return, report, or remittance filed pursuant to chapter
13 10-47B. ~~Any~~ For any return or report that is required to be filed by electronic means, the return
14 or report shall be filed by electronic means on or before the twenty-third day of the month
15 following each period. If the twenty-third day of the month falls on a Saturday, Sunday, legal



1 holiday enumerated in § 1-5-1, or a day the Federal Reserve Bank is closed, the return or report
2 is due on the next succeeding day that is not a Saturday, Sunday, legal holiday enumerated in
3 § 1-5-1, or a day the Federal Reserve Bank is closed.

4 For any tax that is required to be remitted by electronic transfer, the tax shall be remitted on
5 or before the second to the last day of the month following each period. For the purpose of
6 remitting any tax by electronic transfer pursuant to this section, the last day and the second to
7 the last day of the month means the last day and the second to the last day of the month which
8 are not a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day the Federal Reserve
9 Bank is closed.

10 If the secretary permits any entity to file returns or reports by nonelectronic means, permits
11 any entity to remit tax by nonelectronic means, or both, pursuant to section 1 of this Act, any
12 return, report, or remittance which is required to be filed pursuant to chapter 10-47B is timely
13 filed if mailed, postage prepaid, ~~or is filed by electronic means~~, on or before the due date of the
14 reporting period, and is received by the department. If the due date falls on a Saturday, Sunday,
15 legal holiday enumerated in § 1-5-1, or a day the Federal Reserve Bank is closed, the return,
16 report, or remittance is timely filed if mailed, postage prepaid, ~~or is filed by electronic means~~,
17 on the next succeeding day which is not a Saturday, Sunday, legal holiday enumerated in § 1-5-
18 1, or a day the Federal Reserve Bank is closed. A United States Postal Service postmark is
19 evidence of the date of mailing for the purpose of timely filing of returns, reports, or
20 remittances.

21 Section 3. That § 10-47B-95 be amended to read as follows:

22 10-47B-95. For the purpose of determining the amount of motor fuel and special fuel tax
23 due, each importer shall file with the department on forms prescribed and furnished by the
24 department a monthly report. ~~If the department deems it necessary, the report shall be filed by~~

1 ~~electronic methods~~. In addition to the information required pursuant to § 10-47B-97, the
2 department may require the reporting of any information reasonably necessary to determine the
3 amount of fuel excise tax due.