



2021 South Dakota Legislature

Senate Bill 42

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

1 **An Act to require all documentation supporting a tax refund claim regarding the**
 2 **accidental mixing of undyed and dyed diesel fuel to be submitted to the**
 3 **Department of Revenue within a certain time period.**

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

5 **Section 1.** That § 10-47B-132 be AMENDED.

6 **10-47B-132. Refund for taxes paid when undyed diesel fuel accidentally**
 7 **mixed--Conditions for refund.**

8 Any person may apply for and obtain a refund of taxes paid by the person to this
 9 state when undyed diesel is accidentally mixed with dyed diesel fuel if the following
 10 conditions are met:

- 11 (1) The amount of undyed diesel fuel accidentally mixed with dyed diesel fuel equals
 12 five hundred gallons or more;
- 13 (2) The claimant notifies the department of the accidental mixing within five days of
 14 the incident and provides all supporting documentation to the department within
 15 sixty days;
- 16 (3) The department can determine with reasonable certainty the amount of dyed and
 17 undyed diesel fuel involved in the accidental mixing; and
- 18 (4) The mixed fuel is dyed by the department to the specifications set forth in this
 19 chapter if deemed necessary by the secretary.

20 No interest may be paid to a claimant applying for a refund under this section.