



2021 South Dakota Legislature
Senate Bill 42
ENROLLED

AN ACT

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

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

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

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

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

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

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

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

I certify that the attached Act originated in the:

Received at this Executive Office this ____ day of _____,

Senate as Bill No. 42

2021 at _____ M.

Secretary of the Senate

By _____
for the Governor

President of the Senate

The attached Act is hereby approved this _____ day of _____, A.D., 2021

Attest:

Secretary of the Senate

Governor

STATE OF SOUTH DAKOTA,

ss.

Office of the Secretary of State

Speaker of the House

Attest:

Filed _____, 2021
at _____ o'clock __ M.

Chief Clerk

Secretary of State

Senate Bill No. 42
File No. _____
Chapter No. _____

By _____
Asst. Secretary of State