



## 2023 South Dakota Legislature

# Senate Bill 73

SENATE TAXATION ENGROSSED

Introduced by: **Senator Klumb**

1 **An Act to exclude road improvement district and township-owned self-propelled**  
 2 **machinery, equipment, and vehicles from fuel excise tax.**

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

4 **Section 1. That § 10-47B-13 be AMENDED:**

5 **10-47B-13.** A fuel excise tax is imposed on all motor fuel, special fuel, and liquid  
 6 petroleum gas used in the engine fuel supply tank of self-propelled machinery, equipment,  
 7 or vehicles used in highway construction or repair work done in this state within the right-  
 8 of-way, unless the self-propelled machinery, equipment, and vehicles are owned by this  
 9 state, ~~or a county or~~ municipality, township, or road improvement district of this state.  
 10 The tax imposed ~~shall be~~ is at the rate provided for in § 10-47B-4.