

## 2023 South Dakota Legislature

**Senate Bill 73****AMENDMENT 73B  
FOR THE SENATE TAXATION ENGROSSED BILL**

1 **An Act to exclude township-owned self-propelled machinery, equipment, and**  
2 **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, or township of this state. The tax imposed ~~shall be~~ is  
10 at the rate provided for in § 10-47B-4.