



2023 South Dakota Legislature
Senate Bill 73
ENROLLED

AN ACT

ENTITLED An Act to exclude township-owned self-propelled machinery, equipment, and vehicles from fuel excise tax.

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

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

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

An Act to exclude township-owned self-propelled machinery, equipment, and vehicles from fuel excise tax.

I certify that the attached Act originated in
the:
Senate as Bill No. 73

Received at this Executive Office
this ____ day of _____,
2023 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., 2023

Attest:

Secretary of the Senate

Governor

STATE OF SOUTH DAKOTA,

ss.

Office of the Secretary of State

Speaker of the House

Attest:

Filed _____, 2023
at _____ o'clock __ M.

Chief Clerk

Secretary of State

Senate Bill No. 73
File No. _____
Chapter No. _____

By _____
Asst. Secretary of State