



## 2024 South Dakota Legislature

# Senate Bill 78

Introduced by: **Senator Crabtree**

1 **An Act to provide for an E15 fuel tax refund.**

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

3 **Section 1. That chapter 10-47B be amended with a NEW SECTION:**

4 Beginning in fiscal year 2025 and ending in fiscal year 2030, any money deposited  
 5 in the ethanol infrastructure incentive fund must be used to provide fuel tax refunds in  
 6 accordance with this section. A retail dealer may claim a fuel tax refund in an amount  
 7 equal to five cents multiplied by the total number of gallons of ethanol blended gasoline  
 8 classified as E15 sold and dispensed by the retail dealer during the preceding calendar  
 9 year through motor fuel pumps located on its retail premises in this state. A retail dealer  
 10 may claim a refund for calendar years 2025 through 2029. The retail dealer must apply  
 11 for the refund on a form provided by the Governor's Office of Economic Development. The  
 12 Governor's Office of Economic Development shall publish the application form on its  
 13 website. The retailer must complete the application form and file it with the Governor's  
 14 Office of Economic Development within thirty days after the end of the calendar year for  
 15 which the refund is claimed. The commissioner of the Governor's Office of Economic  
 16 Development shall approve or deny the application within thirty days after it is filed. If the  
 17 application is approved, the commissioner shall direct the state treasurer to send a check  
 18 to the retailer in the amount of the allowable tax refund. If the amount of money on  
 19 deposit in the ethanol infrastructure fund is not sufficient to pay in full all the allowable  
 20 tax refunds for the calendar year, the payments must be prorated among the applicants.  
 21 The Governor's Office of Economic Development shall promulgate rules pursuant to  
 22 chapter 1-26 prescribing the information that must be included in the application form,  
 23 the procedure for filing the form, and the process for appealing a denial of an application.

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