

2024 South Dakota Legislature

Senate Bill 78**AMENDMENT 78A
FOR THE INTRODUCED BILL**

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 licensed marketer that has demonstrated~~
7 ~~compliance with alternative fuel compatibility requirements with the Department of~~
8 ~~Agriculture and Natural Resources~~ may claim a fuel tax refund in an amount equal to five
9 cents multiplied by the total number of gallons of ethanol blended gasoline classified as
10 E15 sold and dispensed by the ~~retail-dealer licensed marketer~~ during the preceding
11 calendar year through motor fuel pumps located on its retail premises in this state. A ~~retail~~
12 ~~dealer licensed marketer~~ may claim a refund for calendar years 2025 through 2029. The
13 ~~retail-dealer licensed marketer~~ must apply for the refund on a form provided by the
14 Governor's Office of Economic Development. The Governor's Office of Economic
15 Development shall publish the application form on its website. The ~~retailer licensed~~
16 ~~marketer~~ must complete the application form and file it with the Governor's Office of
17 Economic Development within ~~thirty ninety~~ days after the end of the calendar year for
18 which the refund is claimed. The commissioner of the Governor's Office of Economic
19 Development shall approve or deny the application within thirty days after it is filed. If the
20 application is approved, the commissioner shall direct the state treasurer to send a check
21 to the ~~retailer licensed marketer~~ in the amount of the allowable tax refund. If the amount
22 of money on deposit in the ethanol infrastructure fund is not sufficient to pay in full all the
23 allowable tax refunds for the calendar year, the payments must be prorated among the
24 applicants. The Governor's Office of Economic Development shall promulgate rules
25 pursuant to chapter 1-26 prescribing the information that must be included in the

- 1 application form, the procedure for filing the form, and the process for appealing a denial
- 2 of an application.
- 3

AMENDED