

## 2024 South Dakota Legislature

**Senate Bill 78****AMENDMENT 78D  
FOR THE SENATE COMMERCE AND ENERGY ENGROSSED  
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 licensed marketer that has demonstrated compliance with  
7 alternative fuel compatibility requirements with the Department of Agriculture and Natural  
8 Resources may claim a fuel tax refund in an amount equal to five cents multiplied by the  
9 total number of gallons of ethanol blended gasoline classified as E15 sold and dispensed  
10 by the licensed marketer during the preceding calendar year through motor fuel pumps  
11 located on its retail premises in this state. A licensed marketer may claim a refund for  
12 calendar years 2025 through 2029. The licensed marketer must apply for the refund on a  
13 form provided by the Governor's Office of Economic Development. The Governor's Office  
14 of Economic Development shall publish the application form on its website. The licensed  
15 marketer must complete the application form and file it with the Governor's Office of  
16 Economic Development within ~~ninety thirty~~ days after the end of the calendar year for  
17 which the refund is claimed. The commissioner of the Governor's Office of Economic  
18 Development shall approve or deny the application within ~~thirty ninety~~ days after it is filed.  
19 Upon approval of the application, the commissioner shall approve vouchers and the state  
20 auditor shall draw warrants to pay expenditures authorized by this Act. If the amount of  
21 money on deposit in the ethanol infrastructure fund is not sufficient to pay in full all the  
22 allowable tax refunds for the calendar year, the payments must be prorated among the  
23 applicants. The Governor's Office of Economic Development shall promulgate rules  
24 pursuant to chapter 1-26 prescribing the information that must be included in the  
25 application form, the procedure for filing the form, and the process for appealing a denial  
26 of an application.