



2024 South Dakota Legislature  
**Senate Bill 78**  
**ENROLLED**

AN ACT

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

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

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

Beginning in fiscal year 2025 and ending in fiscal year 2030, any money deposited in the ethanol infrastructure incentive fund must be used to provide fuel tax refunds in accordance with this section. A licensed marketer that has demonstrated compliance with alternative fuel compatibility requirements with the Department of Agriculture and Natural Resources may claim a fuel tax refund in an amount equal to five cents multiplied by the total number of gallons of ethanol blended gasoline classified as E15 sold and dispensed by the licensed marketer during the preceding calendar year through motor fuel pumps located on its retail premises in this state. A licensed marketer may claim a refund for calendar years 2025 through 2029. The licensed marketer must apply for the refund on a form provided by the Governor's Office of Economic Development. The Governor's Office of Economic Development shall publish the application form on its website. The licensed marketer must complete the application form and file it with the Governor's Office of Economic Development within thirty days after the end of the calendar year for which the refund is claimed. The commissioner of the Governor's Office of Economic Development shall approve or deny the application within ninety days after it is filed. Upon approval of the application, the commissioner shall approve vouchers and the state auditor shall draw warrants to pay expenditures authorized by this Act. If the amount of money on deposit in the ethanol infrastructure fund is not sufficient to pay in full all the allowable tax refunds for the calendar year, the payments must be prorated among the applicants. The Governor's Office of Economic Development shall promulgate rules pursuant to chapter 1-26 prescribing the information that must be included in the application form, the procedure for filing the form, and the process for appealing a denial of an application.

An Act to provide for an E15 fuel tax refund.

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I certify that the attached Act originated in the:

Received at this Executive Office this \_\_\_\_ day of \_\_\_\_\_,

Senate as Bill No. 78

2024 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., 2024

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Governor

**STATE OF SOUTH DAKOTA,**

ss.

Office of the Secretary of State

\_\_\_\_\_  
Speaker of the House

Attest:

Filed \_\_\_\_\_, 2024  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
Secretary of State

Senate Bill No. 78  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

By \_\_\_\_\_  
Asst. Secretary of State