



2025 South Dakota Legislature

Senate Bill 178

SENATE TAXATION ENGROSSED

Introduced by: **Senator Hohn**

1 **An Act to increase a tax on aviation gasoline and jet fuel.**

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

3 **Section 1. That § 10-47B-4 be AMENDED:**

4 **10-47B-4.** The fuel excise tax rates for the tax imposed by this chapter are as
5 follows:

- 6 (1) Motor fuel—~~(, except ethyl alcohol, methyl alcohol, biodiesel, biodiesel blends, and~~
7 aviation gasoline)—~~, as provided pursuant to § 10-47B-4.2;~~
- 8 (2) Special fuel—~~(, except jet fuel)—, as provided pursuant to § 10-47B-4.2;~~
- 9 (3) Aviation gasoline—~~\$.06,~~ seven cents per gallon;
- 10 (4) Jet fuel—~~\$.04,~~ seven cents per gallon;
- 11 (5) Liquid petroleum gas—~~\$.20,~~ twenty cents per gallon;
- 12 (6) Compressed natural gas—~~\$.10,~~ ten cents per gallon;
- 13 (7) Ethyl alcohol and methyl alcohol—~~, as provided pursuant to § 10-47B-4.3;~~
- 14 (8) Liquid natural gas—~~\$.14,~~ fourteen cents per gallon; and
- 15 (9) Biodiesel and biodiesel blends—~~, as provided pursuant to § 10-47B-4.2,~~ except
16 when the conditions as provided in § 10-47B-4.4 are met.