

State of South Dakota

NINETY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 2017

400Y0185

SENATE BILL NO. 36

Introduced by: The Committee on Appropriations at the request of the Bureau of Finance and Management

1 FOR AN ACT ENTITLED, An Act to revise the time to file certain tax returns and remit certain
2 taxes.

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

4 Section 1. That § 10-45-27.3 be amended to read:

5 10-45-27.3. Any person who holds a license issued pursuant to this chapter or who is a
6 person whose receipts are subject to the tax imposed by this chapter shall, except as otherwise
7 provided in this section, file a return, and pay any tax due, to the Department of Revenue on or
8 before the twentieth day of the month following each monthly period. The return shall be filed
9 on forms prescribed and furnished by the department.

10 If the person remits the tax by electronic transfer to the state, the person shall file the return
11 by electronic means on or before the ~~twenty-third~~ twentieth day of the month following each
12 ~~monthly~~ period and remit the tax on or before the second ~~to the last day of the month following~~
13 ~~each monthly period~~ business day following the date the return was due.

14 The secretary may require or allow a person to file a return, and pay any tax due, on a basis
15 other than monthly. The return and remittance is due the ~~last~~ twentieth day of the month



1 following the reporting period; or at a time otherwise determined by the secretary.

2 The secretary may grant an extension of not more than five days for filing a return and
3 remittance. However, the secretary may grant an extension for remitting the tax to a qualified
4 business as provided in §§ 10-45-99 to 10-45-107, inclusive, for six months.

5 Unless an extension is granted, penalty or interest under § 10-59-6 shall be paid if a return
6 or remittance is not made on time.

7 Section 2. That § 10-45D-10.2 be amended to read:

8 10-45D-10.2. Any person who holds a license issued pursuant to this chapter or who is a
9 person whose receipts are subject to the tax imposed by this chapter shall, except as otherwise
10 provided in this section, file a return, and pay any tax due, to the Department of Revenue on or
11 before the twentieth day of the month following each monthly period. The return shall be filed
12 on forms prescribed and furnished by the department.

13 If the person remits the tax by electronic transfer to the state, the person shall file the return
14 by electronic means on or before the ~~twenty-third~~ twentieth day of the month following each
15 ~~monthly~~ period and remit the tax on or before the ~~second to the last day of the month following~~
16 ~~each monthly period~~ business day following the date the return was due.

17 The secretary may require or allow a person to file a return, and pay any tax due, on a basis
18 other than monthly. The return and remittance is due the ~~last~~ twentieth day of the month
19 following the reporting period; or at a time otherwise determined by the secretary.

20 The secretary may grant an extension of not more than five days for filing a return and
21 remittance.

22 Unless an extension is granted, penalty or interest under § 10-59-6 shall be paid if a return
23 or remittance is not made on time.

24 Section 3. That § 10-46-27.1 be amended to read:

1 10-46-27.1. Any person required to pay or any retailer required or authorized, pursuant to
2 this chapter, to collect the tax imposed by this chapter shall, except as otherwise provided in this
3 section, file a return, and pay any tax due, to the Department of Revenue on or before the
4 twentieth day of the month following each monthly period. The return shall be filed on forms
5 prescribed and furnished by the department.

6 If the person or retailer remits the tax by electronic transfer to the state, the return shall be
7 filed by electronic means on or before the ~~twenty-third~~ twentieth day of the month following
8 each ~~monthly~~ period and the tax remitted on or before the second ~~to the last day of the month~~
9 ~~following each monthly period~~ business day following the date the return was due.

10 The secretary may require or allow a person or retailer to file a return, and pay any tax due,
11 on a basis other than monthly. The return and remittance is due the ~~last~~ twentieth day of the
12 month following the reporting period; or at a time otherwise determined by the secretary.

13 The secretary may grant an extension of not more than five days for filing a return and
14 remittance. However, the secretary may grant an extension for remitting the tax to a qualified
15 business as provided in §§ 10-45-99 to 10-45-107, inclusive, for six months.

16 Unless an extension is granted, any penalty or interest under § 10-59-6 shall be paid if a
17 return or remittance is not made on time.

18 Section 4. That § 10-46A-1.8 be amended to read:

19 10-46A-1.8. Any person who holds a license issued pursuant to this chapter or who is a
20 person whose receipts are subject to the tax imposed by this chapter shall, except as otherwise
21 provided in this section, file a return, and pay any tax due, to the Department of Revenue on or
22 before the twentieth day of the month following each monthly period. The return shall be filed
23 on forms prescribed and furnished by the department.

24 If the person remits the tax by electronic transfer to the state, the person shall file the return

1 by electronic means on or before the ~~twenty-third~~ twentieth day of the month following each
2 ~~monthly~~ period and remit the tax on or before the second ~~to the last day of the month following~~
3 ~~each monthly period~~ business day following the date the return was due.

4 The secretary may require or allow a person to file a return, and pay any tax due, on a basis
5 other than monthly. The return and remittance is due the ~~last~~ twentieth day of the month
6 following the reporting period; or at a time otherwise determined by the secretary.

7 The secretary may grant an extension of not more than five days for filing a return and
8 remittance.

9 Unless an extension is granted, penalty or interest under § 10-59-6 shall be paid if a return
10 or remittance is not made on time.

11 Section 5. That § 10-46B-1.6 be amended to read:

12 10-46B-1.6. Any person who holds a license issued pursuant to this chapter or who is a
13 person whose receipts are subject to the tax imposed by this chapter shall, except as otherwise
14 provided in this section, file a return, and pay any tax due, to the Department of Revenue on or
15 before the twentieth day of the month following each monthly period. The return shall be filed
16 on forms prescribed and furnished by the department.

17 If the person remits the tax by electronic transfer to the state, the person shall file the return
18 by electronic means on or before the ~~twenty-third~~ twentieth day of the month following each
19 ~~monthly~~ period and remit the tax on or before the second ~~to the last day of the month following~~
20 ~~each monthly period~~ business day following the date the return was due.

21 The secretary may require or allow a person to file a return, and pay any tax due, on a basis
22 other than monthly. The return and remittance is due the ~~last~~ twentieth day of the month
23 following the reporting period; or at a time otherwise determined by the secretary.

24 The secretary may grant an extension of not more than five days for filing a return and

1 remittance.

2 Unless an extension is granted, penalty or interest under § 10-59-6 shall be paid if a return
3 or remittance is not made on time.

4 Section 6. That § 10-46E-7 be amended to read:

5 10-46E-7. Any person who holds a license issued pursuant to this chapter ~~or chapters 10-~~
6 ~~33A, 10-45, 10-45D, 10-46A, 10-46B, or 10-52A~~ or who is a person whose receipts are subject
7 to the tax imposed by this chapter ~~or chapters 10-33A, 10-45, 10-45D, 10-46A, 10-46B, or 10-~~
8 ~~52A~~ shall, except as otherwise provided in this section, file a return, and pay any tax due, to the
9 Department of Revenue on or before the twentieth day of the month following each monthly
10 period. The return shall be filed on forms prescribed and furnished by the department.

11 If the person remits the tax by electronic transfer to the state, the person shall file the return
12 by electronic means on or before the ~~twenty-third~~ twentieth day of the month following each
13 ~~monthly~~ period and remit the tax on or before the second ~~to the last day of the month following~~
14 ~~each monthly period~~ business day following the date the return was due.

15 The secretary may require or allow a person to file a return, and pay any tax due, on a basis
16 other than monthly and the return and remittance is due the ~~last~~ twentieth day of the month
17 following the reporting period; or at time otherwise determined by the secretary.

18 The secretary of revenue may grant an extension of not more than five days for filing a
19 return and remittance. ~~However, the secretary of revenue may grant an extension for remitting~~
20 ~~the tax to a qualified business as provided in §§ 10-45-99 to 10-45-107, inclusive, for six~~
21 ~~months.~~

22 Unless an extension is granted, penalty or interest under § 10-59-6 shall be paid if a return
23 or remittance is not made on time.

24 Section 7. That § 10-52-18 be amended to read:

1 10-52-18. Any person who holds a license issued pursuant to this chapter or who is a person
2 whose receipts are subject to the tax imposed by this chapter shall, except as otherwise provided
3 in this section, file a return, and pay any tax due, to the Department of Revenue on or before the
4 twentieth day of the month following each monthly period. The return shall be filed on forms
5 prescribed and furnished by the department.

6 If the person remits the tax by electronic transfer to the state, the person shall file the return
7 by electronic means on or before the ~~twenty-third~~ twentieth day of the month following each
8 ~~monthly~~ period and remit the tax on or before the second ~~to the last day of the month following~~
9 ~~each monthly period~~ business day following the date the return was due.

10 The secretary may require or allow a person to file a return, and pay any tax due, on a basis
11 other than monthly. The return and remittance is due the ~~last~~ twentieth day of the month
12 following the reporting period; or at a time otherwise determined by the secretary.

13 The secretary may grant an extension of not more than five days for filing a return and
14 remittance.

15 Unless an extension is granted, penalty or interest under § 10-59-6 shall be paid if a return
16 or remittance is not made on time.

17 Section 8. That § 10-52A-4.2 be amended to read:

18 10-52A-4.2. Any person who holds a license issued pursuant to this chapter or who is a
19 person whose receipts are subject to the tax imposed by this chapter shall, except as otherwise
20 provided in this section, file a return, and pay any tax due, to the Department of Revenue on or
21 before the twentieth day of the month following each monthly period. The return shall be filed
22 on forms prescribed and furnished by the department.

23 If the person remits the tax by electronic transfer to the state, the person shall file the return
24 by electronic means on or before the ~~twenty-third~~ twentieth day of the month following each

1 ~~monthly period and remit the tax on or before the second to the last day of the month following~~
2 ~~each monthly period~~ business day following the date the return was due.

3 The secretary may require or allow a person to file a return, and pay any tax due, on a basis
4 other than monthly. The return and remittance is due the ~~last~~ twentieth day of the month
5 following the reporting period; or at a time otherwise determined by the secretary.

6 The secretary may grant an extension of not more than five days for filing a return and
7 remittance.

8 Unless an extension is granted, penalty or interest under § 10-59-6 shall be paid if a return
9 or remittance is not made on time.

10 Section 9. That § 10-33A-10.1 be amended to read:

11 10-33A-10.1. Any person who holds a license issued pursuant to this chapter or who is a
12 person whose receipts are subject to the tax imposed by this chapter shall, except as otherwise
13 provided in this section, file a return, and pay any tax due, to the Department of Revenue on or
14 before the twentieth day of the month following each monthly period. The return shall be filed
15 on forms prescribed and furnished by the department.

16 If the person remits the tax by electronic transfer to the state, the person shall file the return
17 by electronic means on or before the ~~twenty-third~~ twentieth day of the month following each
18 ~~monthly period and remit the tax on or before the second to the last day of the month following~~
19 ~~each monthly period~~ business day following the date the return was due.

20 The secretary may require or allow a person to file a return, and pay any tax due, on a basis
21 other than monthly. The return and remittance is due the ~~last~~ twentieth day of the month
22 following the reporting period or at a time otherwise determined by the secretary.

23 The secretary may grant an extension of not more than five days for filing a return and
24 remittance.

1 Unless an extension is granted, penalty or interest under § 10-59-6 shall be paid if a return
2 or remittance is not made on time.

3 Section 10. That § 10-62-4 be amended to read:

4 10-62-4. ~~The returns and remittances may be required at a time determined by the secretary~~
5 ~~of revenue. The provisions of chapter 10-59 are applicable to the tax imposed by this chapter.~~
6 Any person who holds a license issued pursuant to this chapter or who is a person whose
7 receipts are subject to the tax imposed by this chapter shall, except as otherwise provided in this
8 section, file a return, and pay any tax due, to the Department of Revenue on or before the
9 twentieth day of the month following each monthly period. The return shall be filed on forms
10 prescribed and furnished by the department.

11 If the person remits the tax by electronic transfer to the state, the person shall file the return
12 by electronic means on or before the twentieth day of the month following each period and remit
13 the tax on or before the second business day following the date the return was due.

14 The secretary may require or allow a person to file a return, and pay any tax due, on a basis
15 other than monthly. The return and remittance is due the twentieth day of the month following
16 the reporting period or at a time otherwise determined by the secretary.

17 The secretary may grant an extension of not more than five days for filing a return and
18 remittance.

19 Unless an extension is granted, penalty or interest under § 10-59-6 shall be paid if a return
20 or remittance is not made on time.

21 Section 11. That § 34-45-8.3 be amended to read:

22 34-45-8.3. This section applies to any return, report, or remittance filed pursuant to § 34-45-
23 8.2. For any return or report that is required to be filed by electronic means, the return or report
24 shall be filed by electronic means on or before the ~~twenty-third~~ twentieth day of the month

1 following each period. If the ~~twenty-third day of the month~~ due date falls on a Saturday, Sunday,
2 legal holiday enumerated in § 1-5-1, or a day the Federal Reserve Bank is closed, the return or
3 report is due on the next succeeding day that is not a Saturday, Sunday, legal holiday
4 enumerated in § 1-5-1, or a day the Federal Reserve Bank is closed.

5 For any surcharge that is required to be remitted by electronic transfer, the surcharge shall
6 be remitted on or before the second ~~to the last day of the month following each period. For the~~
7 ~~purpose of remitting any surcharge by electronic transfer pursuant to this section, the last day~~
8 ~~and the second to the last day of the month means the last day and the second to the last day of~~
9 ~~the month which are not~~ business day following the date the return or report was due. A
10 business day is not a day that is a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a
11 day the Federal Reserve Bank is closed.

12 If the secretary of the Department of Revenue permits any entity to file returns or reports by
13 nonelectronic means, permits any entity to remit surcharges by nonelectronic means, or both,
14 pursuant to § 34-45-8.2, any return, report, or remittance which is required to be filed pursuant
15 to § 34-45-8.2 is timely filed if mailed, postage prepaid, on or before the twentieth day of the
16 month following each period, and is received by the department. If the due date falls on a
17 Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day the Federal Reserve Bank is
18 closed, the return, report, or remittance is timely filed if mailed, postage prepaid, on the next
19 succeeding day which is not a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day
20 the Federal Reserve Bank is closed. A United States Postal Service postmark is evidence of the
21 date of mailing for the purpose of timely filing of returns, reports, or remittances.

22 Penalty or interest under § 10-59-6 shall be paid if a return or remittance is not made on
23 time.

24 Section 12. That § 10-59-1 be amended to read:

1 10-59-1. The provisions of this chapter may only apply to proceedings commenced under
2 this chapter concerning the taxes, the fees, the surcharges, or the persons subject to the taxes,
3 fees, or surcharges imposed by, or any civil or criminal investigation authorized by, chapters 10-
4 33A, 10-39, 10-39A, 10-39B, 10-43, 10-45, 10-45D, 10-46, 10-46A, 10-46B, 10-46E, 10-47B,
5 10-52, 10-52A, 10-62, 32-3, 32-3A, 32-5, 32-5B, 32-6B, 32-9, 32-10, 34-45, and 34A-13 and
6 §§ 22-25-48, 49-31-51, 50-4-13 to 50-4-17, inclusive, and the provisions of chapter 10-45B.

7 Section 13. That § 10-59-32 be amended to read:

8 10-59-32. The secretary may authorize any person required to file returns or reports and
9 remit taxes or fees under chapters 10-45, 10-45D, 10-46, 10-46A, 10-46B, 10-46E, 10-52, ~~and~~
10 10-52A, 10-33A, and 10-62, to remit the taxes or fees by electronic transmission. Any person
11 required to file returns and remit taxes ~~on a monthly basis~~ who remits taxes by electronic
12 transmission pursuant to this section, as authorized by the secretary, shall file returns by
13 electronic means on or before the ~~twenty-third~~ twentieth day of the month following each
14 ~~monthly~~ period. If the due date ~~for a return~~ falls on a Saturday, Sunday, legal holiday
15 enumerated in § 1-5-1, or a day the Federal Reserve Bank is closed, the return ~~shall be~~ is due
16 on the next succeeding day that is not a Saturday, Sunday, legal holiday enumerated in § 1-5-1,
17 or a day the Federal Reserve Bank is closed. Remittances transmitted electronically pursuant to
18 this section shall be made on or before the second ~~to the last day of the month following each~~
19 ~~monthly period~~ business day following the date the return was due. Remittances are considered
20 to have been made on the date that the remittance is credited to the bank account designated by
21 the treasurer of the State of South Dakota. ~~For purposes of making any electronic transfers of~~
22 ~~remittances pursuant to this section, the last day and the second to the last day of the month shall~~
23 ~~mean the last day and the second to the last day of the month which are not~~ A business day is
24 not a day that is a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day the Federal

1 Reserve Bank is closed.

2 Section 14. That § 10-59-32.1 be amended to read:

3 10-59-32.1. Any return, report, or remittance which is required to be filed under the taxes
4 specified in chapters 10-33A, 10-45, 10-45D, 10-46, 10-46A, 10-46B, 10-46E, 10-52, ~~and~~ 10-
5 52A, and 10-62, is timely filed if mailed, postage prepaid, on or before the due date of the
6 reporting period, and is received by the department. If the due date falls on a Saturday, Sunday,
7 legal holiday enumerated in § 1-5-1, or a day the Federal Reserve Bank is closed, the return,
8 report, or remittance is timely filed if mailed, postage prepaid, on the next succeeding day which
9 is not a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day the Federal Reserve
10 Bank is closed. A United States Postal Service postmark is evidence of the date of mailing for
11 the purpose of timely filing of returns, reports, or remittances. The provisions of this section do
12 not apply to a return filed by electronic means.

13 Section 15. That § 10-59-33 be amended to read:

14 10-59-33. Any return, report, or remittance which is required to be filed under the taxes
15 specified in § 10-59-1, except as provided for in §§ 10-59-32 and 10-59-32.1 and chapter 10-
16 47B, is timely filed if mailed, postage prepaid, on or before the due date of the reporting period,
17 and is received by the department. If the due date falls on a Saturday, Sunday, ~~or~~ a legal holiday
18 enumerated in § 1-5-1, or a day the Federal Reserve Bank is closed, the return, report, or
19 remittance is timely filed if mailed, postage prepaid, on the next succeeding day which is not
20 a Saturday, Sunday, ~~or~~ legal holiday enumerated in § 1-5-1, or a day the Federal Reserve Bank
21 is closed. A United States Postal Service postmark is evidence of the date of mailing for the
22 purpose of timely filing of returns, reports, or remittances. ~~The provisions of this section do not~~
23 ~~apply to a return filed by electronic means.~~

24 Section 16. That chapter 10-59 be amended by adding a NEW SECTION to read:

1 For any return, report, or remittance which is filed under the taxes specified in § 10-59-1,
2 except as provided for in §§ 10-59-32 and 10-59-32.1 and chapters 10-43 and 10-47B, by
3 electronic means, the return or report is timely if received on or before the due date of the
4 reporting period. If the due date falls on a Saturday, Sunday, legal holiday enumerated in
5 § 1-5-1, or a day the Federal Reserve Bank is closed, the return or report is timely if received
6 on the next succeeding day which is not a Saturday, Sunday, legal holiday enumerated in
7 § 1-5-1, or a day the Federal Reserve Bank is closed. The remittances transmitted electronically
8 pursuant to this section shall be made on or before the second business day following the date
9 the return or report was due. A business day is not a day that is a Saturday, Sunday, legal holiday
10 enumerated in § 1-5-1, or a day the Federal Reserve Bank is closed.

11 Section 17. That § 10-59-44 be amended to read:

12 10-59-44. The secretary may, by order, revoke or cancel the license of any person licensed
13 pursuant to chapter 10-33A, 10-45, 10-45D, 10-46, 10-46A, 10-46B, ~~or 10-46E~~, 10-52, 10-52A,
14 ~~or 10-62~~ and who has failed to file a return, or who has filed a return and has failed to remit the
15 tax due the state on or before the times specified in § 10-33A-10.1, 10-45-27.3, 10-45D-10.2,
16 10-46-27.1, 10-46A-1.8, 10-46B-1.6, ~~or 10-52A-1.2~~ 10-46E-7, 10-52-18, 10-52A-4.2, or 10-62-
17 4, respectively, or any other reporting period authorized.

18 Section 18. That § 10-47B-28 be amended to read:

19 10-47B-28. The tax imposed by § 10-47B-12 shall be remitted by the liquid petroleum gas
20 user and is due on a semiannual calendar basis. The tax is due and payable by electronic transfer
21 on or before the second ~~to the last day of the month following each semiannual period. For the~~
22 ~~purpose of remitting any tax by electronic transfer pursuant to this section, the last day and the~~
23 ~~second to the last day of the month means the last day and the second to the last day of the~~
24 ~~month which are not a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day on which~~

1 ~~the Federal Reserve Bank is closed~~ business day following the date the return or report was due.

2 Section 19. That § 10-47B-29 be amended to read:

3 10-47B-29. All tax required to be remitted by §§ 10-47B-21 to 10-47B-27, inclusive, is due
4 and payable by electronic transfer on or before the second ~~to the last day of the month following~~
5 ~~each monthly period. For the purpose of remitting any tax by electronic transfer pursuant to this~~
6 ~~section, the last day and the second to the last day of the month means the last day and the~~
7 ~~second to the last day of the month which are not a Saturday, Sunday, legal holiday enumerated~~
8 ~~in § 1-5-1, or a day on which the Federal Reserve Bank is closed~~ business day following the date
9 the return or report was due.

10 Section 20. That § 10-47B-31 be amended to read:

11 10-47B-31. The tax imposed by § 10-47B-13 shall be paid by the highway contractor and
12 is due on a quarterly basis. All tax required to be remitted by this section is due and payable by
13 electronic transfer on or before the second ~~to the last day of the month following each quarterly~~
14 ~~period. For the purpose of remitting any tax by electronic transfer pursuant to this section, the~~
15 ~~last day and the second to the last day of the month means the last day and the second to the last~~
16 ~~day of the month which are not a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a~~
17 ~~day on which the Federal Reserve Bank is closed~~ business day following the date the return or
18 report was due.

19 The department shall certify that a return has been filed and taxes paid before the state, or
20 any county, township, or municipality makes final payment on any highway or street project or
21 contract. The final payment may be off-set against any tax, penalty, or interest which the
22 contractor owes for that or any other project or contract. Certification that tax has been paid does
23 not preclude the state from conducting an audit of the project or contract at a later date.

24 Section 21. That § 10-47B-32 be amended to read:

1 10-47B-32. A wholesale distributor or retail dealer who purchases fuel from a licensed
2 supplier or out-of-state supplier may delay the payment of an amount equal to the tax and the
3 tank inspection fee as defined in § 34A-13-22 required to be paid by the supplier or out-of-state
4 supplier on the fuel removed from a terminal at the rack by the wholesale distributor or retail
5 dealer or their shipper until the ~~twenty-eighth day of the month except the month of February~~
6 ~~which is due on the twenty-seventh~~ nineteenth day of the month in which the tax is due and
7 payable by the supplier. The supplier or out-of-state supplier may not require payment prior to
8 that date.

9 Section 22. That § 10-47B-92 be amended to read:

10 10-47B-92. Any report required by § 10-47B-91 shall be filed with respect to information
11 for the preceding calendar month by electronic means on or before the ~~twenty-third~~ twentieth
12 day of the month following each monthly period. ~~If the twenty-third day of the month falls on~~
13 ~~a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal Reserve~~
14 ~~Bank is closed, the report is due on the next succeeding day that is not a Saturday, Sunday, legal~~
15 ~~holiday enumerated in § 1-5-1, or a day on which the Federal Reserve Bank is closed.~~

16 Section 23. That § 10-47B-96 be amended to read:

17 10-47B-96. Any report required by § 10-47B-95 shall be filed with respect to information
18 for the preceding calendar month by electronic means on or before the ~~twenty-third~~ twentieth
19 day of the month following each monthly period. ~~If the twenty-third day of the month falls on~~
20 ~~a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal Reserve~~
21 ~~Bank is closed, the report is due on the next succeeding day that is not a Saturday, Sunday, legal~~
22 ~~holiday enumerated in § 1-5-1, or a day on which the Federal Reserve Bank is closed.~~

23 Section 24. That § 10-47B-99 be amended to read:

24 10-47B-99. Any report required by § 10-47B-98 shall be filed with respect to information

1 for the preceding calendar month by electronic means on or before the ~~twenty-third~~ twentieth
2 day of the month following each monthly period. ~~If the twenty-third day of the month falls on~~
3 ~~a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal Reserve~~
4 ~~Bank is closed, the report is due on the next succeeding day that is not a Saturday, Sunday, legal~~
5 ~~holiday enumerated in § 1-5-1, or a day on which the Federal Reserve Bank is closed.~~

6 Section 25. That § 10-47B-102 be amended to read:

7 10-47B-102. Any report required by § 10-47B-101 shall be filed with respect to information
8 for the preceding calendar month by electronic means on or before the ~~twenty-third~~ twentieth
9 day of the month following each monthly period. ~~If the twenty-third day of the month falls on~~
10 ~~a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal Reserve~~
11 ~~Bank is closed, the report is due on the next succeeding day that is not a Saturday, Sunday, legal~~
12 ~~holiday enumerated in § 1-5-1, or a day on which the Federal Reserve Bank is closed.~~

13 Section 26. That § 10-47B-105 be amended to read:

14 10-47B-105. Any report required by § 10-47B-104 shall be filed with respect to information
15 for the preceding calendar month by electronic means on or before the ~~twenty-third~~ twentieth
16 day of the month following each monthly period. ~~If the twenty-third day of the month falls on~~
17 ~~a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal Reserve~~
18 ~~Bank is closed, the report is due on the next succeeding day that is not a Saturday, Sunday, legal~~
19 ~~holiday enumerated in § 1-5-1, or a day on which the Federal Reserve Bank is closed.~~

20 Section 27. That § 10-47B-108 be amended to read:

21 10-47B-108. Any report required by § 10-47B-107 shall be filed with respect to information
22 for the preceding calendar month by electronic means on or before the ~~twenty-third~~ twentieth
23 day of the month following each monthly period. ~~If the twenty-third day of the month falls on~~
24 ~~a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal Reserve~~

1 ~~Bank is closed, the report is due on the next succeeding day that is not a Saturday, Sunday, legal~~
2 ~~holiday enumerated in § 1-5-1, or a day on which the Federal Reserve Bank is closed.~~

3 The secretary may also request specific information regarding shipments of fuel delivered
4 in this state or exported at any time after the shipment is made including the address or location
5 of the delivery site.

6 Section 28. That § 10-47B-112 be amended to read:

7 10-47B-112. Any report required by § 10-47B-111 shall be filed with respect to information
8 for the preceding calendar month by electronic means on or before the ~~twenty-third~~ twentieth
9 day of the month following each monthly period. ~~If the twenty-third day of the month falls on~~
10 ~~a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal Reserve~~
11 ~~Bank is closed, the report is due on the next succeeding day that is not a Saturday, Sunday, legal~~
12 ~~holiday enumerated in § 1-5-1, or a day on which the Federal Reserve Bank is closed.~~

13 Section 29. That § 10-47B-114.1 be amended to read:

14 10-47B-114.1. Any report required by § 10-47B-114 shall be filed with respect to
15 information for the preceding quarter by electronic means on or before the ~~twenty-third~~
16 twentieth day of the month following each quarterly period. ~~If the twenty-third day of the month~~
17 ~~falls on a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal~~
18 ~~Reserve Bank is closed, the report is due on the next succeeding day that is not a Saturday,~~
19 ~~Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal Reserve Bank is~~
20 ~~closed.~~

21 Section 30. That § 10-47B-115.2 be amended to read:

22 10-47B-115.2. Any report required by § 10-47B-115.1 shall be filed with respect to
23 information for the preceding calendar month by electronic means on or before the ~~twenty-third~~
24 twentieth day of the month following each monthly period. ~~If the twenty-third day of the month~~

1 ~~falls on a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal~~
2 ~~Reserve Bank is closed, the report is due on the next succeeding day that is not a Saturday,~~
3 ~~Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal Reserve Bank is~~
4 ~~closed.~~

5 Section 31. That § 10-47B-115.5 be amended to read:

6 10-47B-115.5. Any report required by § 10-47B-115.4 shall be filed with respect to
7 information for the preceding calendar month by electronic means on or before the ~~twenty-third~~
8 twentieth day of the month following each monthly period. ~~If the twenty-third day of the month~~
9 ~~falls on a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal~~
10 ~~Reserve Bank is closed, the report is due on the next succeeding day that is not a Saturday,~~
11 ~~Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal Reserve Bank is~~
12 ~~closed.~~

13 Section 32. That § 10-47B-115.8 be amended to read:

14 10-47B-115.8. Any report required by § 10-47B-115.7 shall be filed with respect to
15 information for the preceding calendar month by electronic means on or before the ~~twenty-third~~
16 twentieth day of the month following each monthly period. ~~If the twenty-third day of the month~~
17 ~~falls on a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal~~
18 ~~Reserve Bank is closed, the report is due on the next succeeding day that is not a Saturday,~~
19 ~~Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal Reserve Bank is~~
20 ~~closed.~~

21 Section 33. That § 10-47B-115.11 be amended to read:

22 10-47B-115.11. Any report required by § 10-47B-115.10 shall be filed with respect to
23 information for the preceding calendar month by electronic means on or before the ~~twenty-third~~
24 twentieth day of the month following each monthly period. ~~If the twenty-third day of the month~~

1 ~~falls on a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal~~
2 ~~Reserve Bank is closed, the report is due on the next succeeding day that is not a Saturday,~~
3 ~~Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal Reserve Bank is~~
4 ~~closed.~~

5 Section 34. That § 10-47B-169 be amended to read:

6 10-47B-169. Any report required by § 10-47B-168 shall be filed with respect to information
7 for the preceding calendar month by electronic means on or before the ~~twenty-third~~ twentieth
8 day of the month following each monthly period. ~~If the twenty-third day of the month falls on~~
9 ~~a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal Reserve~~
10 ~~Bank is closed, the report is due on the next succeeding day that is not a Saturday, Sunday, legal~~
11 ~~holiday enumerated in § 1-5-1, or a day on which the Federal Reserve Bank is closed.~~

12 Section 35. That § 10-47B-170.2 be amended to read:

13 10-47B-170.2. Any report required by § 10-47B-170.1 shall be filed with respect to
14 information for the preceding semiannual period by electronic means on or before the ~~twenty-~~
15 ~~third~~ twentieth day of the month following each semiannual period. ~~If the twenty-third day of~~
16 ~~the month falls on a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day on which~~
17 ~~the Federal Reserve Bank is closed, the report is due on the next succeeding day that is not a~~
18 ~~Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal Reserve~~
19 ~~Bank is closed.~~

20 Section 36. That § 10-47B-190 be amended to read:

21 10-47B-190. Any entity who holds a license issued pursuant to this chapter or any entity
22 subject to the provisions of this chapter shall file returns or reports by electronic means with the
23 department and shall remit tax by electronic transfer to the department unless the secretary
24 permits an entity to file returns or reports by nonelectronic means and permits an entity to remit

1 tax by nonelectronic means. If the day the return or report is due falls on a Saturday, Sunday,
2 legal holiday enumerated in § 1-5-1, or a day the Federal Reserve Bank is closed, the return or
3 report is due on the next succeeding day that is not a Saturday, Sunday, legal holiday
4 enumerated in § 1-5-1, or a day the Federal Reserve Bank is closed. All tax required to be
5 remitted is due and payable by electronic transfer on or before the second business day
6 following the date the return or report was due. A business day is not a day that is a Saturday,
7 Sunday, legal holiday enumerated in § 1-5-1, or a day the Federal Reserve Bank is closed.

8 If the secretary permits any entity to file returns or reports by nonelectronic means, permits
9 any entity to remit tax by nonelectronic means, or both, any return, report, or remittance which
10 is required to be filed is timely filed if mailed, postage prepaid, on or before the due date for the
11 particular reporting period, and is received by the department. The return or report to be filed
12 shall be on forms prescribed and furnished by the department. ~~For the purposes of this section~~
13 ~~only, the due date for the particular reporting period is the last day of the month following the~~
14 ~~particular reporting period, unless the last day of the month falls on a Saturday, Sunday, legal~~
15 ~~holiday enumerated in § 1-5-1, or a day on which the Federal Reserve Bank is closed in which~~
16 ~~case it is due on the next~~ If the day the return, report, or remittance is due falls on a Saturday,
17 Sunday, legal holiday enumerated in § 1-5-1, or a day the Federal Reserve Bank is closed, the
18 return, report, or remittance is due on the next succeeding day that is not a Saturday, Sunday,
19 legal holiday enumerated in § 1-5-1, or a day on which the Federal Reserve Bank is closed. A
20 United States Postal Service postmark is evidence of the date of mailing for the purpose of
21 timely filing of returns, reports, or remittances.

22 Section 37. That § 10-47B-191 be amended to read:

23 10-47B-191. This section applies to any fuel that is not specifically taxed by this chapter that
24 is used to propel a motor vehicle on the highways of this state. For the purposes of this section,

1 fuel means any solid, liquid, or gas, or any combination thereof, that is consumed by the motor
2 vehicle to propel the motor vehicle on the highways of this state that is not otherwise taxed by
3 this chapter.

4 A fuel excise tax is imposed on all fuel as defined by this section. The fuel excise tax is
5 imposed at the equivalent rate of \$.22 per 116,090 BTU of energy of the fuel, which is the
6 equivalent energy of a gallon of gasoline. The owner or operator of the motor vehicle shall remit
7 the tax imposed by this section.

8 The owner or operator of the motor vehicle shall report to the department the type of fuel
9 used to propel the motor vehicle, the amount of fuel used to propel the motor vehicle, the miles
10 driven by the motor vehicle, and any other information that the secretary may require. The report
11 shall be on a form provided by the department and shall be filed on a monthly basis by
12 electronic means on an electronic reporting system furnished by the department. The report
13 required by this section shall be filed with respect to information for the preceding monthly
14 period by electronic means on or before the ~~twenty-third~~ twentieth day of the month following
15 each monthly period. ~~If the twenty-third day of the month falls on a Saturday, Sunday, legal~~
16 ~~holiday enumerated in § 1-5-1, or a day on which the Federal Reserve Bank is closed, the report~~
17 ~~is due on the next succeeding day that is not a Saturday, Sunday, legal holiday enumerated in~~
18 ~~§ 1-5-1, or a day on which the Federal Reserve Bank is closed.~~

19 All tax required to be remitted by this section is due and payable by electronic transfer on
20 or before the second ~~to the last day of the month following each monthly period. For the purpose~~
21 ~~of remitting any tax by electronic transfer pursuant to this section, the last day and the second~~
22 ~~to the last day of the month means the last day and the second to the last day of the month which~~
23 ~~is not a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal~~
24 ~~Reserve Bank is closed~~ business day following the date the return or report was due.