AN ACT

ENTITLED, An Act to revise certain provisions regarding the collection of motor fuel tax from interstate fuel users.

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

Section 1. That § 10-47B-174 be amended to read:

10-47B-174. Each qualified special fuel powered vehicle which operates into or through this state in interstate operations shall carry evidence of compliance with this chapter. For any carrier who is permanently licensed, a copy, photocopy, or electronic copy of the permanent license issued to the carrier shall be carried in each vehicle operated by the licensee within this state. No other alterations to the license or a copy of the license is allowed.

Notwithstanding any provision of this chapter, a permanent interstate fuel user licensee shall file reports with the department and remit tax to the department on a quarterly basis. The reports and remittance shall be due on the last day of the month following each quarterly period. If the due date falls on a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal Reserve Bank is closed, the report or remittance is due on the next succeeding day which is not a Saturday, Sunday, legal holiday enumerated in § 1-5-1, or a day on which the Federal Reserve Bank is closed.

Section 2. That § 10-47B-179 be amended to read:

10-47B-179. If an interstate fuel user does not keep records adequate to verify either miles traveled or fuel purchased, tax shall be calculated on fuel consumption using the average miles per gallon (AMPG) allowance. The AMPG allowance is either four miles per gallon or a twenty percent reduction of the miles per gallon reported for all miles attributable to established travel. If no records exist to support miles driven during a tax reporting period, the period's mileage shall be calculated based on the average mileage driven during the four preceding reporting periods.

An Act to revise certain provisions regarding the collection of motor fuel tax from interstate fuel users.

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I certify that the attached Act originated in the

HOUSE as Bill No. 1068

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Chief Clerk

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_____
Speaker of the House

Attest:

_____
Chief Clerk

_____
President of the Senate

Attest:

_____
Secretary of the Senate

House Bill No. 1068
File No. ____
Chapter No. _____

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Received at this Executive Office this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

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The attached Act is hereby approved this _____ day of _____ , A.D., 20___

_____
Governor

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STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____ , 20___
at _____ o'clock __ M.

_____
Secretary of State

By _____
Asst. Secretary of State