

State of South Dakota

SEVENTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2002

291H0704

HOUSE BILL NO. 1274

Introduced by: Representatives Kloucek, Bartling, Bradford, Elliott, Kooistra, Lange, and Peterson (Jim) and Senators Dennert, Koetzle, McIntyre, Moore, and Volesky

1 FOR AN ACT ENTITLED, An Act to revise the distribution of revenue from the petroleum
2 release compensation and tank inspection fee.

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

4 Section 1. That § 34A-13-20 be amended to read as follows:

5 34A-13-20. A petroleum release compensation and tank inspection fee is imposed upon any
6 petroleum products upon which the fuel excise tax is imposed by §§ 10-47B-5 to 10-47B-10,
7 inclusive, and 10-47B-13. None of the exemptions from fuel excise tax allowed in § 10-47B-19
8 shall apply to this fee. The parties required to pay the fuel excise tax under the provisions of
9 §§ 10-47B-21 to 10-47B-26, inclusive, and 10-47B-29 and 10-47B-31 are liable for payment of
10 the petroleum release and tank inspection fee. In cases where the fuel is exempt from the fuel
11 excise tax under the provisions of subdivisions 10-47B-19(1), (3), and (5), the supplier shall pay
12 the fee. Responsibility for payment of the fee ceases if the petroleum product is sold and
13 delivered by a licensed exporter outside of the state. The amount of the fee imposed is twenty
14 dollars per one thousand gallons of petroleum. Beginning ~~on January 1, 2003, the fee is ten~~
15 ~~dollars per one thousand gallons of petroleum. The~~ January 1, 2003, fifty percent of the revenue



1 collected pursuant to this section shall be deposited monthly in the ethanol fuel fund and fifty
2 percent of the revenue collected pursuant to this section shall be distributed monthly in the
3 following manner:

4 (1) ~~During fiscal year 1999, forty-two percent shall be deposited in the state capital~~
5 ~~construction fund created in § 5-27-1. Beginning in fiscal year 2000 to December 31,~~
6 ~~2002, inclusive, fifty percent shall be deposited in the state capital construction fund~~
7 ~~created in § 5-27-1. Beginning on January 1, 2003, seventy-eight and seven-tenths~~
8 ~~percent shall be deposited in the state capital construction fund; and~~

9 (2) ~~During fiscal year 1999, fifty-eight percent shall be deposited into the petroleum~~
10 ~~release compensation fund. Beginning in fiscal year 2000 to December 31, 2002,~~
11 ~~inclusive, fifty percent shall be deposited in the petroleum release compensation fund.~~
12 ~~Beginning on January 1, 2003, twenty-one and three-tenths percent shall be deposited~~
13 ~~in the petroleum release compensation fund.~~