

10-47B Fuel Taxation

10-47B-4. (Text of section effective until the quarter after biodiesel production facilities in South Dakota reach a name plate capacity of at least twenty million gallons per year and fully produce at least ten million gallons of biodiesel within one year as determined by the secretary of revenue) Fuel excise tax rates. The fuel excise tax rates for the tax imposed by this chapter are as follows:

- (1) Motor fuel (except ethyl alcohol, methyl alcohol, and aviation gasoline)--\$.22 per gallon;
- (2) Special fuel (except jet fuel)--\$.22 per gallon;
- (3) Aviation gasoline--\$.06 per gallon;
- (4) Jet fuel--\$.04 per gallon;
- (5) Liquid petroleum gas--\$.20 per gallon;
- (6) Compressed natural gas--\$.10 per gallon;
- (7) Ethyl alcohol and methyl alcohol--\$.08 per gallon.

(Text of section effective in the quarter after biodiesel production facilities in South Dakota reach a name plate capacity of at least twenty million gallons per year and fully produce at least ten million gallons of biodiesel within one year as determined by the secretary of revenue) The fuel excise tax rates for the tax imposed by this chapter are as follows:

- (1) Motor fuel (except biodiesel, biodiesel blends, ethyl alcohol, methyl alcohol, and aviation gasoline)--\$.22 per gallon;
- (2) Special fuel (except jet fuel)--\$.22 per gallon;
- (3) Aviation gasoline--\$.06 per gallon;
- (4) Jet fuel--\$.04 per gallon;
- (5) Liquid petroleum gas--\$.20 per gallon;
- (6) Compressed natural gas--\$.10 per gallon;
- (7) Ethyl alcohol and methyl alcohol--\$.08 per gallon;
- (8) Biodiesel and biodiesel blends--\$.20 per gallon.

Source: SL 1995, ch 71, § 4; 1st SS 1997, ch 1, § 1; SL 1999, ch 59, § 1; SL 2008, ch 54, § 3; SL 2009, ch 55, § 12.