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Biofuels Statutory Citations

State of South Dakota

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STATE OF SOUTH DAKOTA

This compilation of state statutory citations focuses predominantly on biofuels laws in effect January 1, 1970 through December 31, 2007. In some instances, regulations have been included in the compilation due to their significance. This compilation is intended to serve as a researcher-friendly inventory of state laws by providing the formal title of relevant legislation, the standard legal citation for each statute and a brief description of the law. Some statutes and regulations listed do not specifically relate to biofuels, but are included because of their complementary relationship to the evolution of biofuels law in the state. These statutes are placed in reverse chronological order using the date of the most recent amendment to the statute. Many biofuels laws were enacted as amendments to previously passed laws.

Title	Citation	Applicability	Description
Remittance of tax on unblended ethyl alcohol (2009)	S.D. CODIFIED LAWS § 10-47B-25	Ethanol	The selling ethanol producer, supplier, importer, or blender shall remit the tax imposed on unblended ethyl alcohol in § 10-47B-9 and not exempted by § 10-47B-19.
Reduced Biodiesel Tax (2009)	S.D. CODIFIED LAWS §§ 10-47B-3 - §10-47B-10	Biodiesel	The tax on biodiesel and biodiesel blends is reduced to $0.20 per gallon when biodiesel production reaches 20 million gallons a year.
Reports concerning biodiesel plant capacity and production required (2009)	S.D. CODIFIED LAWS § 10-47B-4.1	Biodiesel	Any producer of biodiesel shall maintain records of plant capacity and production and report to the secretary of revenue and regulation at least quarterly.
Excise tax on ethyl alcohol and other substances blended with motor fuel or undyed special fuel (2009)	S.D. CODIFIED LAWS § 10-47B-8	Ethanol	A fuel excise tax is imposed on all ethyl alcohol and other substances blended with motor fuel or undyed special fuel.
Ethanol Fuel Tax (2009)	S.D. CODIFIED LAWS § 10-47B-4	Ethanol	E85 is taxed at a rate of $0.10 per gallon when used as a motor fuel. Ethanol blends are taxed at a rate of $0.20 per gallon.

E85 and Ethanol Blend Definitions (2009)	S.D. CODIFIED LAWS § 10-47B-3	Ethanol	E85 is a petroleum product that is a blend of agriculturally derived denatured ethanol and gasoline or natural gasoline that typically contains 85% ethanol by volume. An ethanol blend is defined as a blended motor fuel containing a minimum of 10% by volume of ethyl alcohol of at least 99% purity derived from cereal grain, which is blended exclusively with gasoline.
Ethanol Production Incentive (2009)	S.D. CODIFIED LAWS § 10-47B-162	Ethanol	A $0.20 per gallon production incentive is available to ethanol producers for ethanol that is fully distilled and produced in South Dakota.
Ethanol and Methanol Tax Credit (2009)	S.D. CODIFIED LAWS §§ 10-47B-4 AND §10-47B-136	Ethanol	Licensed fuel blenders may be eligible for a tax credit for gasoline blended with ethanol or methanol to create E85 or M85
Excise tax on fuel destined for another state but diverted or transferred in-state—Exceptions (2009)	S.D. CODIFIED LAWS § 10-47B-10	Both	A fuel excise tax is imposed on all motor fuel or special fuel which has been removed from a terminal in this state at the rack by a licensed exporter for which the bill of lading issued for the fuel by the terminal operator indicates a destination state other than South Dakota.
Excise tax on unblended ethyl alcohol or biodiesel—Sellers (2009)	S.D. CODIFIED LAWS § 10-47B-9	Both	A fuel excise tax is imposed on unblended ethyl alcohol or biodiesel sold by a licensed producer, supplier, importer, or blender unless the sale is made to a licensed supplier for resale, to a licensed blender, or to a licensed exporter for export to another state who is specifically licensed to export to that state.
Excise tax on certain imported fuel (2009)	S.D. CODIFIED LAWS § 10-47B-6	Both	A fuel excise tax is imposed on all motor fuel or special fuel, except unblended ethyl alcohol or biodiesel, imported into this state.
Excise tax on motor fuel and special fuel removed from terminal or used at terminal—Exceptions (2009)	S.D. CODIFIED LAWS § 10-47B-5	Both	A fuel excise tax is imposed on all motor fuel and special fuel that is removed from a terminal in this state at the rack or used at the terminal.

Fuel Quality Standards (2009)	S.D. CODIFIED LAWS § 37-2-6	Both	Department of Public Safety may promulgate rules establishing standards for the maximum volume percentages of ethanol, labeling requirements, and standards setting the specifications and tolerance requirements for petroleum products, biodiesel, and biodiesel blends.
Definitions (2008)	S.D. CODIFIED LAWS § 37-2-34	Biodiesel	Defines Biodiesel and biodiesel blends.
Ethanol Production Facility Fee (2007)	S.D. CODIFIED LAWS § 34A-1	Ethanol	A fee of $1,000 is required with the submittal of an air quality permit application for an ethanol production plant.
Biodiesel and Biodiesel Blend Definitions (2006)	S.D. CODIFIED LAWS § 37-2-5	Biodiesel	Defines Biodiesel and biodiesel blends.
Transfer of funds to ethanol fuel fund (1998)	S.D. CODIFIED LAWS § 5-27-4	Ethanol	State shall transfer each month twenty-four and two-tenths percent of the monthly state capital construction fund revenues from the state capital construction fund to the ethanol fuel fund.
Denature and blending of ethyl alcohol with gasoline required for production incentive payment--Other methods of denaturing (1998)	S.D. CODIFIED LAWS § 10-47B-166	Ethanol	Ethyl alcohol shall be denatured and blended with gasoline before it qualifies for the ethanol production incentive payment.
Tax refund for gasoline used to denature ethyl alcohol (1995)	S.D. CODIFIED LAWS § 10-47B-120	Ethanol	A licensed ethanol producer may apply for and obtain a refund of fuel taxes paid to this state, for gasoline used to denature ethyl alcohol.