

AN ACT

ENTITLED, An Act to refund special fuel taxes under certain circumstances.

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

Section 1. That chapter 10-47B be amended by adding thereto a NEW SECTION to read as follows:

Any person who holds a license in accordance with the provision of this chapter may apply for a credit or refund of fuel taxes imposed and paid to this state for undyed special fuel purchased and used in a nontaxable manner if it has been determined by the secretary that a shortage of dyed special fuel existed at the time of the sale. The claimant shall submit a sworn affidavit from the retail dealer testifying that the dealer tried to obtain dyed special fuel from the dealer's supplier but was unable to obtain the fuel because of a lack of dyed special fuel available at the time.

An Act to refund special fuel taxes under certain circumstances.

I certify that the attached Act  
originated in the

HOUSE as Bill No. 1018

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

House Bill No. 1018

File No. \_\_\_\_\_

Chapter No. \_\_\_\_\_

Received at this Executive Office  
this \_\_\_\_ day of \_\_\_\_\_ ,

20\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor

The attached Act is hereby  
approved this \_\_\_\_\_ day of  
\_\_\_\_\_, A.D., 20\_\_

\_\_\_\_\_  
Governor

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