

# State of South Dakota

EIGHTY-THIRD SESSION  
LEGISLATIVE ASSEMBLY, 2008

456P0038

## SENATE BILL NO. 110

Introduced by: Senators Apa, Greenfield, and Napoli and Representatives Haverly, DeVries, Kirkeby, Lucas, McLaughlin, Olson (Betty), Pederson (Gordon), and Van Etten

1 FOR AN ACT ENTITLED, An Act to provide increased funding for the maintenance of state  
2 highways and roads by eliminating the tax differential between ethanol blends and motor  
3 fuel through an increase in the fuel excise tax rate on ethanol blends.

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

5 Section 1. That § 10-47B-4 be amended to read as follows:

6 10-47B-4. The fuel excise tax rates for the tax imposed by this chapter are as follows:

- 7 (1) Motor fuel (except ethanol blends, E85 and M85 blends, and aviation gasoline)--\$.22  
8 per gallon;
- 9 (2) Special fuel (except jet fuel)--\$.22 per gallon;
- 10 (3) Ethanol blends--~~\$.20~~ \$.22 per gallon;
- 11 (4) Aviation gasoline--\$.06 per gallon;
- 12 (5) Jet fuel--\$.04 per gallon;
- 13 (6) E85 and M85--\$.10 per gallon;
- 14 (7) E85 and M85 used in aircraft--\$.04 per gallon;



- 1 (8) Liquid petroleum gas--\$.20 per gallon;
- 2 (9) Compressed natural gas--\$.10 per gallon.