

# State of South Dakota

NINETIETH SESSION  
LEGISLATIVE ASSEMBLY, 2015

861W0492

## SENATE BILL NO. 151

Introduced by: Senators Vehle, Ewing, Holien, Omdahl, Parsley, Rampelberg, Soholt, Tidemann, Tieszen, and White and Representatives Duvall, Anderson, Hunhoff (Jean), Rozum, Schaefer, Verchio, Werner, and Willadsen

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

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, 10-47B-9.1, and 10-47B-13. None of the exemptions from fuel excise tax allowed in  
8 § 10-47B-19 apply to this fee. The parties required to pay the fuel excise tax ~~under~~ pursuant to  
9 the provisions of §§ 10-47B-21 to 10-47B-26, inclusive, and 10-47B-29 and 10-47B-31 are  
10 liable for payment of the petroleum release and tank inspection fee. In cases where the fuel is  
11 exempt from the fuel excise tax under the provisions of subdivisions 10-47B-19(1), (3), and (5),  
12 the supplier shall pay the fee. Responsibility for payment of the fee ceases if the petroleum  
13 product is sold and delivered by a licensed exporter outside of the state. The amount of the fee  
14 imposed is twenty dollars per one thousand gallons of petroleum. ~~Beginning January 1, 2003~~



1 Until June 30, 2020, fifty percent of the revenue collected pursuant to this section shall be  
2 deposited monthly in the ethanol fuel fund ~~and fifty~~. Beginning on July 1, 2020, fifty percent  
3 of the of the revenue collected pursuant to this section shall be deposited monthly in the state  
4 highway fund. Fifty percent of the revenue collected pursuant to this section shall be distributed  
5 monthly in the following manner:

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

10 (2) ~~Beginning April 1, 2002, to December 31, 2002, inclusive, twenty-nine and one-tenth~~  
11 ~~percent shall be deposited in the petroleum release compensation fund and twenty~~  
12 ~~and nine-tenths percent shall be deposited in the state highway fund. Beginning on~~  
13 ~~January 1, 2003, twenty-one~~ Twenty-one and three-tenths percent shall be deposited  
14 in the petroleum release compensation fund.