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10-47B-4.4. Tax on biodiesel and biodiesel blends after production facilities reach certain name plate capacity and production level.

The tax imposed by § 10-47B-4 on biodiesel or biodiesel blends shall be reduced by two cents per gallon 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 secretary shall file a certification of the determination with the secretary of state and the Legislative Research Council as the means of determining the rate of tax applied by § 10-47B-4. The provisions of this section are repealed in the quarter after thirty-five million gallons of taxed biodiesel and biodiesel blended fuel are sold as determined by the secretary of revenue. The secretary shall file a certification of the determination with the secretary of state and the Legislative Research Council as the means of determining the effective date of the repeal of this section.

Source: [SL 2015, ch 165](#), § 10, eff. Apr. 1, 2015.

References

