**74:32:02:01.  Fee collection.** The petroleum release compensation and tank inspection fee imposed by SDCL 34A-13-20 shall be collected with the fuel excise tax pursuant to SDCL 10-47B-5 to 10-47B-10, inclusive, and SDCL 10-47B-13. The fee is delinquent at the same time that fuel taxes become delinquent pursuant to SDCL 10-47B-29.

**Source:** 15 SDR 72, effective November 17, 1988; 23 SDR 220, effective June 25, 1997.

**General Authority:** SDCL 34A-13-16, 34A-13-22.

**Law Implemented:** SDCL 34A-13-19 to 34A-13-22.