

# State of South Dakota

EIGHTY-FOURTH SESSION  
LEGISLATIVE ASSEMBLY, 2009

444Q0612

## SENATE BILL NO. 162

Introduced by: Senator Peterson and Representative Noem

1 FOR AN ACT ENTITLED, An Act to clarify the taxation requirements for certain ethanol fuel  
2 blends.

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

4 Section 1. If two or more motor fuels that have been previously subject to the fuel excise tax  
5 imposed by this chapter are mixed using an ethanol blender pump or other means by a person  
6 other than a licensed blender, the resulting ethanol blend is not subject to further taxation.

