

BULK PLANT OPERATORS

A Bulk Plant Operator is a person who has responsibility and physical control over the operation of a bulk plant. Any person in this state who operates a bulk plant as defined by law must first obtain a bulk plant operator's license for each bulk plant. A bulk plant is a fuel storage facility, other than a terminal, that is primarily used for the redistribution of fuel by transport truck, tank wagon, or rail car.

Selling Ethanol Blends and Methanol Blends

Ethyl Alcohol and Methyl Alcohol are taxed at the rate of \$.08 per gallon plus the \$.02 per gallon Tank Inspection Fee. These products are now taxed because of the various levels of ethanol blends now being seen in the industry. **If a Bulk Plant Operator sells an ethanol blend or methanol blend, the bill of lading and the invoice must list the alcohol gallons and gasoline gallons separately.**

Additional Responsibilities

Bulk Plant Operators must prepare and provide a bill of lading to the driver of every transport truck or railcar removing motor fuel or special fuel from the bulk plant. The bill of lading must clearly show the destination state named by the Shipper or the Shipper's agent. Tank wagons removing fuel for delivery to an end consumer need not be issued a bill of lading.

In addition, Bulk Plant Operators may not accept delivery of fuel products into their storage facilities if that delivery is not accompanied by a bill of lading, a diversion ticket, or a drop load ticket that clearly names South Dakota as the destination state of the fuel.

Sales and Purchase Records

Licensed Bulk Plant Operators must keep all sales and or purchase invoices. A copy of the invoice must be maintained in the records of both the seller and the purchaser. The invoices must be serially numbered and must contain the following information:

- The seller's name and address;
- The seller's supplier's license number issued by the department, if the fuel was sold at the pipeline or the seller's marketer's number if not sold at a pipeline;
- The purchaser's name and address;
- The date of sale and delivery of the fuel;
- The number of gallons of fuel sold and delivered to the purchaser, the type of fuel and if diesel whether it was dyed or not;
- The price charged per gallon of fuel;
- If charged, the amount of fuel tax or sales tax. Fuel tax must either be listed separately or as a statement by the marketer that the price per gallon required by law includes the South Dakota fuel tax; and
- The total amount of the sales invoice

Record Keeping/Acceptable Records

To ensure that the correct amount of fuel tax is collected on all fuel used on South Dakota roads and highways, the law requires Bulk Plant Operator to keep detailed records of all fuel transactions and deliveries, and in some cases, of fuel usage. Bulk Plant Operators will need these records to accurately complete tax returns and must present them to

Department personnel if they are audited or have their licenses reviewed. Records are to be maintained for a period of at least 30 days at the delivery location or a location approved by the Secretary. All records must be preserved for the current year and the three preceding calendar years.

Fuel Shipping Records

Licensed Bulk Plant Operators must maintain all fuel delivery documents in their records, including bills of lading, diversion tickets, and drop load tickets.

1. Copies of the bill of lading. The bill of lading must contain the following:

- The terminal or bulk plant name and address;
- The date the fuel was withdrawn from the terminal;
- The name and address of the Supplier, Shipper, or owner of fuel within a bulk plant if withdrawn from a bulk plant;
- The name of the Transporter or Carrier;
- The destination state. A petroex or similar number does not fulfill this requirement;
- The bill of lading number;
- The number of gross gallons of each type of fuel;
- The type of fuel product transported;
- If the fuel contains ethyl alcohol or methyl alcohol, the number of gallons of ethyl alcohol, the number of gallons of methyl alcohol, the number of gallons of gasoline or the number of gallons of any other motor fuel that are contained therein;
- The name and address of the Consignee; and
- Any other information which the Secretary deems necessary for the administration and enforcement of this chapter.

2. Drop load tickets for product delivered within South Dakota. The drop load ticket must contain the following:

- The Transporter's or Carrier's name and address;
- The date of delivery of the fuel;
- The drop load ticket number;
- The destination state on the original bill of lading, or diversion ticket, if issued;
- The original bill of lading, and if available, the diversion ticket number;
- The destination state of each location at which the fuel was off-loaded;
- The number of gross gallons off-loaded at each location;
- The type of fuel off-loaded at each location;
- If the fuel contains ethyl alcohol or methyl alcohol, the number of gallons of ethyl alcohol, the number of gallons of methyl alcohol, the number of gallons of gasoline or the number of gallons of any other motor fuel that are contained therein;
- Any other information which the Secretary deems necessary for the administration and enforcement of this chapter.

3. Diversion tickets must be issued when the actual destination state differs from the destination indicated on the bill of lading. A diversion ticket must contain the following:
- The Transporter's or Carrier's name and address;
 - The date and time the fuel was withdrawn from the terminal;
 - The diversion ticket number;
 - The name and address of the Supplier or Shipper indicated on the original bill of lading or the owner of fuel within the bulk plant if withdrawn from a bulk plant;
 - The destination state;
 - The bill of lading number;
 - The terminal or bulk plant from which the product was withdrawn;
 - The number of gross gallons for each fuel type being diverted;
 - The type of fuel being diverted;
 - If the fuel contains ethyl alcohol or methyl alcohol, the number of gallons of ethyl alcohol, the number of gallons of methyl alcohol, the number of gallons of gasoline or the number of gallons of any other motor fuel that are contained therein;
 - Any other information which the Secretary deems necessary for the administration and enforcement of this chapter.

Other Records Required of Bulk Plant Operators

Licensed Bulk Plant Operators are required to keep fuel receipt and disbursement records in addition to those already discussed. The Secretary of Revenue may require other pertinent records and papers necessary for the enforcement of fuel tax laws, including inventory records, storage tank measurements, meter reading, journals, ledgers, payment records and banking records.

Reporting Schedule

Bulk Plant Operators are required to file a monthly report only if transport trucks or railcars are loaded at the facility. In that case, copies of all bills of lading issued by the bulk plant, or computer-generated bill of lading information approved by the Department must be included.

Bulk Plant Operators' reports must be filed on or before the last day of the month following the month in which the transactions took place. For example, a Bulk Plant Operator would submit a report detailing all transactions conducted in September by October 31st. If October 31st falls on a Saturday, Sunday, legal holiday or on a day that the Federal Reserve Bank is closed, the tax and report are due on the next day that is not a Saturday, Sunday, legal holiday, or a day the Federal Reserve Bank is closed.



Bulk Plant Operator's Report Transport Load Reporting

Company Name	License Number	Reporting Period
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Mail Report to: South Dakota Department of Revenue & Regulation 445 E Capitol Ave Pierre, SD 57501-3100

Check Here if this is an amended report
 Attach bills of lading for each transport load of 4,200 gallons or more

Report in whole **gross** gallons only

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J
Gasoline	100% Ethyl Alcohol	AVGAS	Dyed Diesel & Kerosene	Undyed Diesel & Kerosene	Dyed Biodiesel	Clear Biodiesel	Jet Fuel	LPG	Other

1	Customer Name	Customer License No. (if applicable)									
	a	Gallons withdrawn by this customer with a destination in SD	a								
	b	Gallons withdrawn by this customer with a destination outside SD	b								
	c	Total gallons withdrawn by this customer (add lines 1a & 1b)	c								
2	Customer Name	Customer License No. (if applicable)									
	a	Gallons withdrawn by this customer with a destination in SD	a								
	b	Gallons withdrawn by this customer with a destination outside SD	b								
	c	Total gallons withdrawn by this customer (add lines 2a & 2b)	c								
3	Customer Name	Customer License No. (if applicable)									
	a	Gallons withdrawn by this customer with a destination in SD	a								
	b	Gallons withdrawn by this customer with a destination outside SD	b								
	c	Total gallons withdrawn by this customer (add lines 3a & 3b)	c								
4	Customer Name	Customer License No. (if applicable)									
	a	Gallons withdrawn by this customer with a destination in SD	a								
	b	Gallons withdrawn by this customer with a destination outside SD	b								
	c	Total gallons withdrawn by this customer (add lines 4a & 4b)	c								
5	Customer Name	Customer License No. (if applicable)									
	a	Gallons withdrawn by this customer with a destination in SD	a								
	b	Gallons withdrawn by this customer with a destination outside SD	b								
	c	Total gallons withdrawn by this customer (add lines 5a & 5b)	c								

Attach additional sheets if necessary

6	Totals										
	a	Total gallons withdrawn by all customers with a destination in SD (add lines 1a, 2a, 3a, etc and, if necessary, information from additional sheets)	a								
	b	Total gallons withdrawn by all customers with a destination outside SD (add lines 1b, 2b, 3b, etc and, if necessary, information from additional sheets)	b								
	c	Grand total gallons withdrawn by all customers for this reporting period (add lines 6a and 6b)	c								

I declare and affirm under penalty of perjury that this report has been examined by me, and to the best of my knowledge and belief is in all true and correct			
Printed Name	Signature	Title	Date