TRANSPORTER (CARRIER)

A Transporter is a person who engages in the activity of interstate or intrastate movement of fuel by transport truck, rail car, or other means in quantities greater than 4,200 gallons. Transport trucks are defined as vehicles or rail cars designed to transport bulk fuel shipments in excess of 4,200 gallons. Any person desiring to perform the duties of a Transporter within this state must become licensed as a Transporter. Transporters do not include those who transport fuel by pipeline or barge.

Tank wagons are vehicles designed to transport bulk fuel shipments of 4,200 gallons or less. Tank wagon operators are not required to be licensed as Transporters.

Responsibilities
While Transporters do not have tax-remitting responsibilities, they are responsible for the proper documentation of fuel destination and delivery. They must submit a report upon request to the Department listing all fuel shipments involving South Dakota as the origin or destination state.

Transporters must maintain a log of all fuel deliveries. While transporting fuel, Transporters must maintain on board their trucks a bill of lading, drop load ticket, and/or diversion ticket showing the destination for each load of fuel. They must also provide a copy of these documents to the person that takes delivery of the fuel.

Recordkeeping/Acceptable Records
To ensure that the correct amount of fuel tax is collected on all fuel used on South Dakota's roads and highways, the law requires Transporters to keep detailed records of all fuel transactions and deliveries, and in some cases, of fuel usage. Transporters must present these records to Department personnel if they are audited or have their license reviewed. Records are to be maintained for a period of at least 30 days at their place of business 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
1. In order to document any product's ultimate destination, licensed Transporters must maintain all fuel shipping documents in their records, including bills of lading, drop load tickets, and diversion tickets. 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   • The date the fuel was withdrawn from the terminal or bulk plant;
   • The name and address of the Supplier, Shipper, or owner of fuel within a bulk plant if withdrawn from a bulk plant bulk plant;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. If a Transporter must deliver partial loads of fuel to several customers, the Transporter is required to issue a drop load ticket for each customer delivery. The drop load ticket must contain the following information:
   • 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; and
   • Any other information which the Secretary deems necessary for the administration and enforcement of this chapter.

3. If a Transporter is required to divert a load of fuel to another state not specified as the destination state on the bill of lading, the Transporter must issue a diversion. The diversion ticket must contain the following information:
   • 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;
   • 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.

The diversion ticket or a copy thereof must be provided to the Department in a manner required by the department before the shipment is diverted. The diversion ticket or copy thereof must also accompany the bill of lading that is given to the bulk plant operator, wholesale distributor, retail dealer, or end consumer taking delivery of the fuel.
Transporter Report

<table>
<thead>
<tr>
<th>Company Name</th>
<th>License Number</th>
<th>Reporting Period</th>
</tr>
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<tbody>
<tr>
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Mail Report to: South Dakota Department of Revenue
445 E Capitol Ave
Pierre, SD 57501-3100

Transporter Schedule Types

1b - All deliveries of fuel from in-state locations to outside South Dakota (exports)

2b - All deliveries of fuel from out-of-state locations to inside South Dakota (imports)

Product Types

<table>
<thead>
<tr>
<th>Product Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>065</td>
<td>Gasoline</td>
</tr>
<tr>
<td>72</td>
<td>Kerosene (dyed)</td>
</tr>
<tr>
<td>73</td>
<td>Kerosene Low Sulfur (dyed)</td>
</tr>
<tr>
<td>074</td>
<td>Kerosene High Sulfur (dyed)</td>
</tr>
<tr>
<td>123</td>
<td>Alcohol</td>
</tr>
<tr>
<td>125</td>
<td>Aviation Gasoline (AVGAS)</td>
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<tr>
<td>130</td>
<td>Jet Fuel</td>
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<tr>
<td>142</td>
<td>Kerosene (clear)</td>
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<tr>
<td>145</td>
<td>Kerosene Low Sulfur (clear)</td>
</tr>
<tr>
<td>147</td>
<td>Kerosene High Sulfur (clear)</td>
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<tr>
<td>160</td>
<td>Undyed Diesel Fuel</td>
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<td>228</td>
<td>Dyed Diesel Fuel</td>
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<tr>
<td>243</td>
<td>Methanol</td>
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<tr>
<td>284</td>
<td>Biodiesel (clear)</td>
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<td>*092</td>
<td>Other (Please list)</td>
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Person Hiring Carrier

<table>
<thead>
<tr>
<th>Company Name</th>
<th>FEIN</th>
<th>Seller Company Name</th>
<th>FEIN</th>
<th>Mode</th>
<th>Origin</th>
<th>Name</th>
<th>Address</th>
<th>FEIN</th>
<th>Delivery Date</th>
<th>Document Number</th>
<th>Gross Gallons</th>
<th>Product Type</th>
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</thead>
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