

# **Bulk Plant Operator**

https://dor.sd.gov/

1-800-829-9188

The purpose of this Tax Fact is to explain how South Dakota motor fuel taxes apply to motor fuel transactions. It is not intended to answer all questions that may arise. The information contained in this fact sheet is current as of the date of publication.

June 2021

#### Who Needs a Bulk Plant Operator License?

A person or business that has physical control and responsibility over the operation of a bulk plant.

Bulk plants are a fuel storage facility, other than a motor fuel terminal that is primarily used for the redistribution of fuel by transport truck, tank wagon, or railcar.

Taxes and tank inspection fees should have already been paid on the fuel obtained by bulk plants, therefore, by law, the filing requirement is waived.

South Dakota Motor Fuel Tax Rates	
Gasoline	.28
Undyed Diesel	.28
Ethanol	.14

Visit https://dor.sd.gov/individuals/taxes/motorfuel/ for a complete list of motor fuel tax rates.

> There is no filing requirement for the **Bulk Plant Operator** license.

### **Fuel Types**

The Bulk Plant operator can distribute these types of fuel:

- Gasoline
- 100% ethyl alcohol
- **AVGAS**
- Dyed Diesel and kerosene
- Jet fuel
- Dyed biodiesel blend
- Undyed biodiesel blend
- 100% methyl alcohol
- Natural gas
- All other fuel types not including compressed natural gas (CNG) and liquid petroleum gas (LPG)

Compressed natural gas (CNG) and liquid petroleum gas (LPG) are reported on their own license types.

Motor fuel tank inspection fee is due on all fuel types listed.

Dyed fuels are sale taxable.

#### Refunds

- If an accidental mixing occurs, please notify the department within 5 days.
- If loss of fuel occurs, please contact the department immediately for procedures on how to obtain a refund.

# Bill of Lading (BOL)

The bill of lading is a document issued by a terminal operator, bulk plant operator, transporter, or ethanol producer that contains the following information (also known as bulk plant tickets).

- Terminal's name and address
- Date withdrawn from terminal
- Name and address of supplier
- Shipper
- Name of the transporter or carrier
- Destination state
- Bill of lading number
- Number of gross gallons of each fuel type (ethyl/methyl alcohol gallons must be separated out)
- Type of fuel product transported
- Name and address of the consignee (first person to hold title to the fuel after withdrawing from the rack)

An invoice is <u>not</u> a bill of lading. A bill of lading is the legal document required by South Dakota Codified Law to dictate fuel transactions.

# Imports/Exports

When a business transports fuel into or out of South Dakota by means other than pipeline across a South Dakota border, these transactions are reported based upon the information contained on the bill of lading and/or diversion ticket. Please see the <a href="Import/Export Tax Fact">Import/Export Tax Fact</a>.

#### Record Keeping

Detailed records must be kept of all fuel transactions. Records must be kept for the current year plus the three preceding years.

Required records to keep include, but may not be limited to:

- Bills of lading (also known as bulk plant tickets)
- Sales and purchase invoices
- Shipping records indicating the destination state for all products sold
- Diversion tickets
- Drop load tickets

- Monthly fuel inventories
- Journals
- Ledgers
- Fuel receipts and disbursement records

Go online to <a href="https://dor.sd.gov/businesses/taxes/motor-fuel/">https://dor.sd.gov/businesses/taxes/motor-fuel/</a> for tax information that applies to your business.

Please visit <a href="https://dor.sd.gov/businesses/taxes/motor-fuel/#dates">https://dor.sd.gov/businesses/taxes/motor-fuel/#dates</a> if you would like assistance filling out online returns.

#### **Contact Us**

If you have any questions, please contact the South Dakota Department of Revenue.

Call toll-free: 1-800-829-9188

Motor Vehicle Division Email: <a href="mailto:sdmotorfuel@state.sd.us">sdmotorfuel@state.sd.us</a>

Website: <a href="https://dor.sd.gov/">https://dor.sd.gov/</a>

Mailing address and office location: South Dakota Department of Revenue

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