



June 2025



# Motor Vehicle Division IRP Manual – International Registration Plan

MOTOR VEHICLE DIVISION  
MOTOR CARRIER SERVICES

# OUR MISSION

## Department of Revenue

*Proactively providing fair and consistent revenue administration for South Dakota.*

## Motor Vehicle Division

*To provide prompt and courteous customer service to all stakeholders, while administering the motor vehicle laws of South Dakota.*

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## ONLINE RESOURCES

<b>South Dakota Department of Revenue</b>	<a href="https://dor.sd.gov/">https://dor.sd.gov/</a>
<b>South Dakota Official State Homepage</b>	<a href="https://sd.gov/default.aspx">https://sd.gov/default.aspx</a>
<b>Motor Fuel - Individuals</b>	<a href="https://dor.sd.gov/individuals/taxes/motor-fuel/">https://dor.sd.gov/individuals/taxes/motor-fuel/</a>
<b>Motor Fuel - Businesses</b>	<a href="https://dor.sd.gov/businesses/taxes/motor-fuel/">https://dor.sd.gov/businesses/taxes/motor-fuel/</a>
<b>Online IRP IFTA Registration</b>	<a href="https://sd.motorcarrierconnect.com/">https://sd.motorcarrierconnect.com/</a>
<b>International Registration Plan, Inc.</b>	<a href="https://www.irponline.org/">https://www.irponline.org/</a>
<b>South Dakota Truck Information</b>	<a href="https://sdtruckinfo.sd.gov/">https://sdtruckinfo.sd.gov/</a>
<b>Unified Carrier Registration</b>	<a href="https://www.ucr.gov/">https://www.ucr.gov/</a>
<b>Federal Motor Carrier Safety Administration</b>	<a href="https://portal.fmcsa.dot.gov/login">https://portal.fmcsa.dot.gov/login</a>

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## CONTACT US

Please contact the Department of Revenue's Motor Carrier Services for IRP information, forms, and assistance. South Dakota has two motor carrier office locations.

South Dakota Department of Revenue  
Motor Vehicle Division  
Motor Carrier Services  
445 East Capitol Avenue  
Pierre, SD 57501  
**Telephone:** (605) 773-3314  
**Fax:** (605) 773-4117  
**Email:** [SDmotorcarrier@state.sd.us](mailto:SDmotorcarrier@state.sd.us)

South Dakota Department of Revenue  
Motor Vehicle Division  
Motor Carrier Services  
1501 S Highline Avenue Suite 3B  
Sioux Falls, SD 57110  
**Telephone:** (605) 773-3314  
**Fax:** (605) 367-5830  
**Email:** [SDmotorcarrier@state.sd.us](mailto:SDmotorcarrier@state.sd.us)

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# WHAT IS IRP?

The International Registration Plan (IRP), also referred to as prorate, which is a cooperative agreement for registering vehicles that travel into two or more jurisdictions. IRP provides the ability for licensing fees to be distributed to all member jurisdictions based on fleet miles operated. The unique feature of IRP is, although license fees are paid to the base jurisdictions in which fleet vehicles are operated, only one license plate or two plates, if a bus or vehicle that does not pull a trailer (example dump truck), and one cab card are issued for each fleet vehicle to operate in all participating jurisdictions. The following are participating IRP jurisdiction members: All U.S. states except Alaska and Hawaii, all Canadian Provinces except Northwest Territories, Nunavut, and the Yukon.

If a carrier is licensing vehicle(s) in South Dakota for the first time, they must be completed online at <https://sd.motorcarrierconnect.com>. The application asks for general information about the business and a listing of the vehicle(s) to be licensed (including trailers). It also asks for a statement of the maximum "registered" weight of the vehicle for each jurisdiction.

"Registered weight" is the maximum combined gross weight a carrier is licensed to carry and is normally the same in all jurisdictions. If the registered weight varies more than 10 percent in other jurisdictions from the weight registered in South Dakota, justification of the variance will be required.

The IRP application asks for the data used to proportionally distribute the licensing fees to other jurisdictions. The schedule requests the following information:

- A statement of the actual distance traveled in each jurisdiction by all the fleet's vehicles during the previous July 1 - June 30 reporting period. If there are vehicles not to be re-registered, actual distance includes trip distance and should be reported on any vehicles that operated during the distance reporting period.
- The fleet must operate in two or more jurisdictions to qualify the vehicle(s) for IRP licensing.

The IRP license fees are calculated based on the jurisdictions in which the fleet had actual distance.

When a new licensee has no actual distance, it is required to use South Dakota's Average Per Vehicle Distance Chart and register and pay apportioned license fees to all member jurisdictions. When the fleet is renewed the following year, actual distance is reported, and apportioned license fees are only collected for those jurisdictions where actual distance was accrued. The cab card will always display all jurisdictions.

## Qualified Apportionable Vehicle

"Apportionable Vehicle" means any power unit that is used or intended for use in two or more member jurisdictions and is used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and:

1. Has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds (11,793.401 kilograms), or
2. Has three or more axles, regardless of weight, or
3. Is used in combination, when the gross vehicle weight of such combination exceeds 26,000 pounds

(11,793.401 kilograms).

However, vehicles that do not meet these specifications that travel in two or more jurisdictions to transport persons or property for hire may be registered under the Plan at the option of the registrant.

### **Exceptions to Apportionable Vehicle**

- A businessperson who transports any item must commercially license their vehicle in every state in which it travels. A vehicle carrying loads less than 500 pounds or which qualify for another commercial exemption are not required to have a commercial license in South Dakota.
- A recreational vehicle, a vehicle displaying restricted plates, or a government-owned vehicle, is not an apportionable vehicle.

Vehicles traveling exclusively within South Dakota will need an in-state commercial license, which must be purchased from a county treasurer's office. If a carrier travels outside South Dakota, either a new trip permit or an IRP license (more commonly referred to as a prorated license) is needed. South Dakota IRP licenses are issued by the Department of Revenue's Motor Vehicle Division, Motor Carrier Section.

### **What an IRP License Does Not Do**

1. Exempt a carrier from the payment of motor fuel taxes in any jurisdiction
2. Exempt a carrier from obtaining operating authority from a jurisdiction where the apportioned vehicle operates
3. Exempt a carrier from the payment of the Federal Heavy Vehicle Use Tax
4. Permit a carrier to exceed maximum length, height, width, and axle limitations
5. Permit the violation of bridge laws
6. Exempt a carrier from obtaining a commercial driver's license
7. Exempt a carrier from any sales tax due

### **Cost of an IRP License**

The cost of an IRP license is based on actual distance traveled in each of the jurisdictions. Each jurisdiction's fee is based on the percent of the fleet's total actual distance traveled within its borders.

Example: Assume a fleet travels a total of 100,000 miles in the three jurisdictions - 60,000 miles in South Dakota, 20,000 miles in Minnesota, and 20,000 miles in Wisconsin.

The cost of the IRP license would be the sum of:

- 60 percent of South Dakota's fee (60,000 miles is 60 percent of 100,000)
- 20 percent of Minnesota's fee (20,000 miles is 20 percent of 100,000 miles)
- 20 percent of Wisconsin's fees (20,000 miles is 20 percent of 100,000 miles)

Because of these variations, the cost of an IRP license cannot be calculated without information from carriers about the distance their vehicles travel in each jurisdiction as well as specific vehicle information such as the weight, model year and value of their vehicles. This information is collected as part of the licensing process.

Due to this method of calculation, complete and accurate distance records are necessary for all IRP carriers. For more information on distance records, see the "Record Keeping" and "Audits" sections.

## IRP License Payment Process

1. The motor carrier services office will calculate the cost of the license and will email a billing notice for the amount due.
2. Log into your IRP account and make a payment online. NOTE: If the Department has ever received a dishonored personal or company check, payments must be made in certified funds.
3. The bill must be paid within 30 days of the date of the billing or there will be an assessment of one percent or \$5.00 the first month whichever is greater and one percent monthly interest after the first month on the unpaid balance. There will also be an assessment penalty of 10 percent of the total fees due or \$10.00, whichever is greater.
4. After payment is received, license plates and cab cards will be sent, which need to be reviewed to ensure they are correct. Requests for corrections made more than 15 days after receipt of the cab cards will cost \$3.00 per cab card. A request to send the license(s) to a motor carrier licensing agency, will be the agency's responsibility to forward them to the carrier in a timely manner. There is a mailing fee of \$7.50 per plate.
5. Licenses cannot be issued without a completed application. Please be certain to review the application before submission. Incorrect or incomplete applications will be returned or will delay the licensing process.

# STEPS IN THE LICENSING PROCESS

South Dakota IRP New Account Checklist											
	Complete the Apply for Motor Carrier Account on <a href="https://sd.motorcarrierconnect.com">sd.motorcarrierconnect.com</a> .										
	A Motor Carrier Agent will contact you to finish the process.										
	Provide a South Dakota registration or current out of state title for each vehicle.										
	Provide a current stamped IRS Form 2290 for each vehicle registered over 55,000 pounds (Name, FEIN, and VIN must match title information.).										
	Provide proof of liability insurance for each vehicle.										
	Provide 3 proofs of residency or to establish the place of business in the state of South Dakota to match the name and address on the application. Acceptable proof examples listed below. <ul style="list-style-type: none"> <li>• Proof of Property Tax or a Property Rental Lease Agreement (REQUIRED)</li> <li>• Property or Rental Insurance</li> <li>• Utility Bill</li> <li>• South Dakota Drivers' License</li> <li>• South Dakota Secretary of State Filing</li> </ul>										
	Provide the same Tax Identification Number or Federal Identification Number (TIN or FEIN) for both IRP and IFTA.										
	Provide motor carrier responsible for safety lease agreement if using another company's USDOT number.										
	Ensure the MCS-150 has been updated within the last 2 years ( <a href="https://www.fmcsa.dot.gov">www.fmcsa.dot.gov</a> or 1-800-832-5660).										
	Sign and return the <a href="#">Agreement to Retain Records and File Returns in a Timely Manner</a> if requesting an IFTA account.										
	Mail the title paperwork to one of the following DOR offices: <table border="0"> <tr> <td>South Dakota Dept. of Revenue</td><td>South Dakota Dept. of Revenue</td></tr> <tr> <td>Attn: Motor Carrier Services</td><td>Attn: Motor Carrier Services</td></tr> <tr> <td>445 E Capitol Ave</td><td>300 S. Sycamore Ave Suite 102</td></tr> <tr> <td>Pierre, SD 57501</td><td>Sioux Falls, SD 57110</td></tr> <tr> <td>Phone: (605) 773-3314</td><td>Phone: (605) 773-3314</td></tr> </table>	South Dakota Dept. of Revenue	South Dakota Dept. of Revenue	Attn: Motor Carrier Services	Attn: Motor Carrier Services	445 E Capitol Ave	300 S. Sycamore Ave Suite 102	Pierre, SD 57501	Sioux Falls, SD 57110	Phone: (605) 773-3314	Phone: (605) 773-3314
South Dakota Dept. of Revenue	South Dakota Dept. of Revenue										
Attn: Motor Carrier Services	Attn: Motor Carrier Services										
445 E Capitol Ave	300 S. Sycamore Ave Suite 102										
Pierre, SD 57501	Sioux Falls, SD 57110										
Phone: (605) 773-3314	Phone: (605) 773-3314										
	For additional information and forms, please reference <a href="https://sdtruckinfo.sd.gov/">https://sdtruckinfo.sd.gov/</a> or contact the South Dakota Department of Revenue, Motor Carrier Services by emailing <a href="mailto:SDMotorcarrier@state.sd.us">SDMotorcarrier@state.sd.us</a> or calling our office.										



# TEMPORARY OPERATING AUTHORITY REGISTRATION

If adding a new or replacement vehicle to the fleet, or if you are a new applicant, once a supplement is filed, a temporary registration is issued. A temporary operating authority is valid for a maximum of 45 days or until the end of the current registration year, whichever comes first. A vehicle may receive only one temporary operating authority.

## 1. Temporary Operating Authority for Carriers on File

- A. When a temporary operating authority is issued, the unit(s) for which the clearance is issued must be registered. All documentation for the supplemental application adding this unit or units must be submitted to the Department of Revenue's Motor Carrier Services office within 45 days of the issuance of the temporary operating authority.
- B. Temporary operating authority will not be issued in lieu of permanently registering a unit.
- C. Failure to file all paperwork covering any temporary operating authority or any application submitted after a temporary operating authority has expired will result in interest and penalty, charges.

## 2. Single-Trip and Commercial Permits

- A. Carriers who intend to use a vehicle for intrastate travel for a single trip may purchase a trip permit, which allows the vehicle to travel within the jurisdiction from a point of origin to a point of destination. Such vehicles must have some form of current license before a trip permit can be issued.
- B. If a carrier is going to use the vehicle only in an intrastate operation, they may qualify for a commercial permit.
- C. The common use of trip permits by South Dakota based carriers is for vehicles under a temporary lease. The fee for a trip permit is \$15 per trip. Trip permits may be obtained by calling the 24-hour Permit Center at (605) 698-3925 or logging into the [online permit system](#).

## 3. Unladen Vehicle Permit (Hunters Permit)

- A. If a motor vehicle is proportionally registered in South Dakota with the Department and the vehicle may not be operated on highways of this state because of a lease cancellation, the owner of the vehicle, upon proof of ownership, may obtain an unladen vehicle permit from the Department of Public Safety in lieu of the payment of other registration fees for the vehicle. The permit authorizes the operation of the vehicle on the highways of this state and the highways of all member jurisdictions of the International Registration Plan (IRP) for a period not to exceed 30 days.
- B. The Unladen Permit may be obtained by calling the 24-hour Permit Center at (605) 698-3925 or logging into the [online permit system](#).

# LICENSING AND TITLING VEHICLES

All vehicles licensed for IRP travel must have a South Dakota title or an interstate title.

## Determining the Value of the Vehicle

In South Dakota, the vehicle's value is used to calculate the excise tax due on the vehicle. The four percent excise tax is paid when a vehicle is titled and is based on the percentage of a vehicle's total distance that is traveled in South Dakota. For example, if a vehicle travels 50 percent of its distance in South Dakota, the excise tax would be two percent of the vehicle's value. In some jurisdictions, the value of the vehicle determines a portion of the license fee.

The value of the vehicle is equal to its purchase price of the vehicle, minus the value of the trade-in.

New vehicles sometimes have a federal tax (FET) added to the price of the vehicle. This federal tax should be deducted from the selling price to arrive at the vehicle's value. On the other hand, items such as down payments or rebates cannot be deducted from the purchase price.

## South Dakota Titles

If the vehicle is not yet titled in your name, the following documents must be included with the request for an IRP license:

- A completed supplement on your [sd.motorcarrierconnect.com](https://sd.motorcarrierconnect.com) account
- A completed [application for South Dakota Vehicle Title](#)
- The Manufacturer's Certificate of Origin (MCO) if the vehicle is new; a title properly assigned and free of all prior liens if the vehicle is used.
- A copy of a purchase invoice, purchase order or sales contract showing the dealer's list price if the vehicle is new; a copy of a purchase order, sales contract, or bill of sale if the vehicle is used.

Include the model name or number of any semi-tractor and trailer on the application for South Dakota Motor Vehicle Title. Also, if the MCO or former title does not list the vehicle's unladen weight, you will need to obtain and submit a scale weight ticket for the unit with the title application.

If the title application is for a vehicle which is less than 10 years of age and has a manufacturer's gross weight rating of less than 16,000 pounds, the odometer disclosure section of the title reassignment must be completed or submit the [Odometer Disclosure form](#).

## Out-of-State Titles

If the vehicle is titled in another jurisdiction and the carrier is not a South Dakota resident, a "Non-negotiable Interstate Title" may be obtained from South Dakota. This title is required before the vehicle can be registered under IRP in South Dakota. In making such an application, please include the following documents:

- A completed supplement on your [sd.motorcarrierconnect.com](https://sd.motorcarrierconnect.com) account

- A completed [application for South Dakota Vehicle Title](#); check "Interstate Title" box
- A photocopy of the vehicle's out of state title (front and back)
- Bill of sale OR proof of excise tax previously paid or will be charged based on carriers SD mileage percentage
- [Motor Vehicle Affidavit](#) (check interstate title)

Some commercial carriers have special requirements. The following sections describe the provisions in the registration of owner-operator vehicles, leased vehicles, and the vehicles of household goods carriers.

### **Licensing Owner-Operator Vehicles**

Owner-operators lease their vehicles to carriers and provide them with drivers. The vehicle may be licensed in the name of the owner-operator, in which case the fees are based on his or her operational records. The owner-operator retains control of the license plates and cab card. A copy of the lease agreement should be provided as documentation.

On the other hand, the carrier leasing the vehicle may be the license holder. If so, both the owner-operators and the carrier's names must appear on the registration. The fees are then based on the records of the carrier, and the license plates and cab card are controlled by the carrier. A copy of the lease agreement should be provided as documentation.

If the owner-operator leaves the carrier's fleet, the carrier can delete the vehicle from the registered fleet by submitting a supplement on your [sd.motorcarrierconnect.com](https://sd.motorcarrierconnect.com) account, along with the plate off the truck you are wanting to delete to the Department of Revenue's Motor Carrier office.

Actual distance needs to be used as a basis for application even if an owner-operator is leasing onto another carrier who is operating under that carrier's DOT number. Actual distance is that which was traveled by the owner-operator as reported on the carrier's original account at renewal time.

In some instances, owner-operators may choose to break their lease with a carrier. If they subsequently apply for their own IRP license, actual distance must be used on the application.

### **Licensing Leased Vehicles**

Either a lessor or lessee may license a leased vehicle. The cost of the IRP license will be based on the records of the license holder regardless of whether they are the lessor or lessee. A signed lease agreement must always accompany the vehicle. If the length of the lease is short-term, trip permits should be considered in place of an IRP license. South Dakota Codified Law [32-5B-1.1](#) requires that both the lessor and lessee appear on the South Dakota title.

### **Licensing Household Goods Carriers**

Vehicles used in transporting household goods may be registered in the home state of either the service representative (a service representative provides facilities, sales, warehousing, equipment, and personnel to a household goods carrier) or the carrier. If they are registered in the home state of the service representative, the

names of both the service representative and the carrier (as lessor) appear on the form.

The distribution of fees among the jurisdictions is based on the operational records of both the sales representative and the carrier. Those records must be available in the sales representative's jurisdiction.

If the vehicles are registered in the home jurisdiction of the carrier, the names of both the carrier and service representative (as lessor) must appear on the form (assuming the jurisdiction is an IRP member). The distribution of fees among the jurisdictions is based on the operational records of the carrier.

Household Goods Carriers using equipment leased from service representatives may elect to base that equipment in either the base jurisdiction of the service representative or that of the carrier.

If the base jurisdiction of the service representative is selected, the equipment shall be registered in the service representative's name, and the Household Goods Carrier shall be shown as the lessee. The apportionment of fees shall be according to the combined distance records of the service representative and the carrier. Such records must be kept or made available in the service representative's base jurisdiction.

If the base jurisdiction of the Household Goods Carrier is selected, the equipment shall be registered in the name of the carrier and that of the service representative as lessor. The apportionment of fees shall be according to the combined distance records of the carrier and those of the service representative. Such records must be kept or made available in the Household Goods Carrier's base jurisdiction.

### **Motor Buses**

Vehicles that carry passengers may be registered in their base state. Motor Busses may use an alternative method to determine distance from the general reporting of actual miles.

The apportionable fees of a fleet that is involved in a pool may be calculated using apportionment percentages or, in the alternative, at the option of the applicant, the apportionment percentage may be calculated by dividing (a) the scheduled route distance operated in the member jurisdiction by the vehicles in the pool by (b) the sum of the scheduled route distances operated in all the member jurisdictions by the vehicles in the pool. Scheduled route distances shall be determined from the farthest point of origination to the farthest point of destination covered by the pool. If a registrant has used this method to register its fleet initially for a registration year, it shall also use this same method to register any apportionable vehicles it may add to its fleet during the year.

### **Exceptions to the Standard IRP Licensing Process**

If traveling in jurisdictions that do not participate in the International Registration Plan (IRP) and do not have special agreements with South Dakota (The Northwest Territories, Yukon Territory, and the country of Mexico), register directly with those jurisdictions as the South Dakota IRP license will not be honored.

# LICENSE CREDENTIALS - Plates/Cab Cards

When the application has been processed, you will receive several items from the Department of Revenue's Motor Carrier Services that will define your license as an IRP carrier.

## **Cab Card**

The cab card lists all jurisdictions that are a member of the plan and the vehicle's maximum combined gross weight. Effective July 1, 2018, the IRP Registration Cab Cards will be issued on an 8 ½ X 11 sheet of paper. South Dakota carriers may now print their cab card in paper or electronic format. Beginning January 1, 2019, per IRP ballot 412 - Electronic Image of Cab Card, all states will accept the presenting of a cab card electronically. If a cab card is not electronic, the paper copy must be carried in the vehicle. Be certain to check the card for accuracy as soon as it is received. If a correction of errors is requested more than fifteen days after receipt of the card, a duplicate card fee of \$3.00 will be charged. Cab cards may be reprinted at any time from your online account.

## **License Plate**

Effective July 1, 2018, annual expiration decals for vehicles registered through IRP will no longer be required.

The number on a vehicle's license plate and the number on a vehicle's cab card always match. Consequently, the plate identifies a vehicle as operating under the definitions described on a specific cab card. The power unit plate will begin with PR followed by five numbers. The license plate must be mounted on the front of the vehicle in accordance with the requirements of South Dakota state law.

The initial plate fee is \$17.50 (\$10.00 plate fee and \$7.50 mailing fee). The cost of replacing a lost or damaged license plate is \$17.50 (\$10.00 plate fee and \$7.50 mailing fee).

## **Identification Plate (if applicable)**

A second plate identifying a vehicle as having an IRP license ("Apportioned Vehicle") will be included in the packet if the unit being registered does not pull a trailer (for example a straight truck or dump truck).

This second plate must be displayed on the rear of the vehicle (power unit; not trailer). This plate does not correspond to the cab card and should be used as long as the vehicle carries an IRP license. If desired, the identification plate can be switched from one IRP vehicle to another. If the plate is damaged or lost, the cost of a replacement is \$17.50 (\$10.00 plate fee and \$7.50 mailing fee).

## **Trailer Cab Card (if applicable)**

The number on the trailer cab card corresponds with the trailer identification plate. The card must be carried in the cab of the power unit pulling the trailer.

## **Trailer Identification Plate (if applicable)**

Original and renewal license applications ask for a list of the trailers to be licensed, as well as the power units. Once issued, the trailer identification plate is valid for as long as you own the trailer. The initial plate fee is \$17.50 (\$10.00 plate fee and \$7.50 mailing fee). The cost of replacing a lost or damaged license plate is \$17.50 (\$10.00 plate fee and \$7.50 mailing fee). The plates cannot be transferred to another trailer or to a new owner. The trailer identification plate must be returned to the Motor Vehicle Division either via mail or at one of our two office locations.

# YEARLY LICENSE RENEWAL

The yearly license renewal process is staggered on a quarterly basis for carriers registering under IRP. License fees will be billed accordingly based on the month of expiration set up for the fleet. Carriers having multiple fleets must use the same expiration month for all fleets.

After the first year of licensing, the Department of Revenue's Motor Carrier Services will send a renewal email 30-45 days before the expiration deadline.

To have the renewed registration credentials mailed before the license(s) expires, you **MUST**:

- File the renewal application online before the expiration deadline.
- Pay all fees at least 15 days before the expiration deadline to ensure any new plates can be mailed before the current registration expires.

Per Section 605 of the IRP Plan, you may display your renewal credentials prior to the effective date of the new registration period. Both the Cab Card from the prior registration and the Cab Card for the renewal period shall be carried in the vehicle (or electronically) until the new registration period begins.

***The following are the expiration dates and enforcement dates:***

Expiration Dates	Enforcement Dates
February 28	March 1
May 31	June 1
August 31	September 1
November 30	December 1

The renewal application lists the licensed vehicles and all the pertinent information about those vehicles. Take the following action on the renewal application:

1. List the total distance all vehicles traveled in the fleet for each jurisdiction from July 1 through June 30.
  - Total distance includes trip-permitted distance and distance operated on toll roads.
  - Distance also consists of any vehicles that had operated as part of the fleet during that period even if the vehicle(s) are not being renewed.
2. List any registered distance (trip permits in the preceding twelve months), by jurisdiction, on vehicles being licensed for the first time.
3. Delete any vehicles to not be licensed and add any additional vehicles.
4. Make any changes in the combined gross weight of the vehicles. The combined gross weight listed will be the weight for the vehicles that registered in all jurisdictions unless otherwise specified.
5. Review the ownership information for any changes in your address, owners, officers or partners, and other pertinent information.
6. Review for additional changes or errors.

Colorado has a reduced fee schedule for vehicles that have operated less than 10,000 miles nationally. If you are licensing your fleet for Colorado, you may submit a written statement of fact identifying each vehicle that traveled under 10,000 miles nationally within the reporting distance period. Additional documentation may be required. If you do not submit a statement, all vehicles will be registered as operating over 10,000 miles nationally, and fees will be assessed accordingly.

## MAKING FLEET CHANGES

Submit a supplement on your [sd.motorcarrierconnect.com](https://sd.motorcarrierconnect.com) to your designated account for the following changes made outside of the renewal period:

- Purchase of a vehicle
- Sale of a vehicle
- Change to the registered weight of a vehicle.
- Any other changes to the cab card (DOT number, unit numbers, etc.)

Make any changes directly to your account on the online system. Send the required documents and pay the invoice online. Once completed the changes will be made and the plate, cab card, or other information will be sent to you.

## ACCOUNT NAME OR OWNERSHIP CHANGES

A change in account name or owner/officers can be emailed to your account agent. A change in ownership will most likely result in a new account. Discuss any account ownership changes with your motor carrier agent.

## TRANSFERRING “UNUSED” LICENSE FEES

If one vehicle is removed from service and another is added, the “unused” fees for the withdrawn power unit will be credited against the fees of the new vehicle. To transfer fees from one vehicle to another:

1. Complete the “supplement” on your account on [sd.motorcarrierconnect.com](https://sd.motorcarrierconnect.com) for an exchange of unit;
2. Submit the deleted vehicle’s cab card and license plate along with any other required documents before the 5th of a month to be entitled to a credit for that month.
3. Pay the difference, if any, between the fees paid on the original vehicle and the fees due on the replacement vehicle (a bill will be emailed from the account agent if it is not paid). Note: If temporary operating authority is received prior to returning the deleted vehicle’s license plates, additional fees may be due.

All three steps must be completed before a new cab card and plates can be issued.

The states of California and Idaho do not allow the transfer of fees and other jurisdictions with multi-part fee schedules may only allow credit on a portion of their fees.

## LICENSE FEE REFUNDS

The Department of Revenue Motor Carrier Services will refund the unused portion of the South Dakota license fee if a power unit is removed from service and is not replaced. The Department is unable to refund the unused fees of other jurisdictions. If you wish to apply for a refund from other IRP jurisdictions, submit a request directly to that jurisdiction in writing. These jurisdictions will refund the fee directly to the carrier subject to the jurisdictions refund policies. Note: Many jurisdictions prohibit refunds of licensing fees if the plate has been used.

To receive the South Dakota refund:

1. Complete the "delete a vehicle supplement" on your account at [sd.motorcarrierconnect.com](https://sd.motorcarrierconnect.com);
2. Submit the deleted vehicle's cab card and license plate along with any required materials before the 5th of a month to be entitled to a credit for that month. If the application and license plate arrive after the fifth day of the month, the refund will be calculated from the first day of the following month.

No refunds are made, in South Dakota or any other jurisdiction, because a vehicle's area of service is reduced. A vehicle must be completely removed from service before fees may be transferred or refunds made.

A \$5.00 administrative fee will be retained by South Dakota Department of Revenue on any refunds.



# FEDERAL HEAVY HIGHWAY USE TAX (IRS Form 2290)

Federal law requires proof of payment of the Federal Heavy Vehicle Use Tax (HVUT) for the current tax period when registering vehicles 55,000 pounds or more. Payment of IRS Form 2290 (Heavy Vehicle Use Tax) is due to the IRS by the last day of the month following the month of first use. However, proof is not required upon initial IRP registration, but is required within 60 days of the date shown on the bill of sale. A copy of this bill of sale must be submitted with the application.

The following is considered acceptable proof of payment for the Heavy Vehicle Use Tax:

- Photocopy of the receipted Schedule 1, IRS Form 2290.
  - ⇒ The VIN on the registration application must match the VIN on the Schedule 1, IRS Form 2290.
  - ⇒ The name shown on the Schedule 1, IRS Form 2290 must match the name of the vehicle owner or have a responsible tie.
  - ⇒ The IRS 2290 tax period is July 1 through June 30.
  - ⇒ The registration application date must fall within the beginning and ending IRS 2290 tax period, except when the application date is July, August or September and the IRS 2290 from the prior tax period can be accepted.
  - ⇒ The accepted stamp or e-file watermark must be visible for acceptance. Copies printed from the electronic filing service of the IRS must be dark enough to show the required watermark.

For more information to obtain forms and instructions from the IRS website go to [www.irs.gov/trucker](http://www.irs.gov/trucker) or call the Form 2290 Call Site (Monday – Friday between 8 a.m. and 6 p.m. Eastern time) at (866) 699-4096.

# UNIFIED CARRIER REGISTRATION PROGRAM (UCR)

A federal law applies to your business if operating a truck or bus in interstate or international commerce. The Unified Carrier Registration (UCR) Program requires individuals and companies that operate commercial motor vehicles in interstate or international commerce to register their business and pay an annual fee based on the size of their fleet. This law includes private carriers. It also includes freight forwarders, brokers and leasing companies that plan for the transportation of cargo and goods in interstate or international commerce.

A "Commercial Motor Vehicle" is defined as a self-propelled vehicle used on the highways in commerce principally to transport passengers or cargo, if the vehicle:

- has a gross vehicle weight of 10,001 pounds or more;
- is designed to transport 11 or more passengers (including the driver); or
- if the vehicle is being used in transporting hazardous materials in a quantity requiring placarding.

The fees under this program will be required to be paid each year and may vary from year to year. The current UCR fees are listed below:

Tier	Fleet Size From	Fleet Size To	Fee Per Company
1	0	2	\$37.00
2	3	5	\$111.00
3	6	20	\$221.00
4	21	100	\$769.00
5	101	1,000	\$3,670.00
6	1,001	and up	\$35,836.00

## Example:

*A motor carrier operating four tractors and nine straight trucks has a fleet size of thirteen (Tier 3) commercial motor vehicles and pays \$410.00.*

To register, go online to [www.ucr.gov](http://www.ucr.gov) and follow the step-by-step instructions. When registering online, payments can be made using MasterCard, Discover, Visa, or e-Check. Print the copy of the receipt for UCR fees and provide a copy to motor carriers with your renewal or new application.

## USDOT NUMBER (FMCSA)

A carrier is required by Federal Motor Carrier Services Administration (FMCSA) to obtain a USDOT Number and comply with the Federal Regulations if there is a vehicle that:

- Is used to transport the types and quantities of hazardous materials requiring a safety permit in intrastate commerce. See [Federal USDOT Number Application \(FMCSA\)](#).

OR

- Has a gross vehicle weight rating or gross combination weight rating, or gross vehicle weight or gross combination weight, of 4,536 kg (10,001 pounds) or more, whichever is greater; or
- Is designed or used to transport more than 8 passengers (including the driver) for compensation; or
- Is designed or used to transport more than 15 passengers, including the driver, and is not used to transport passengers for compensation.

AND is involved in Interstate commerce:

Trade, traffic, or transportation in the United States—

- Between a place in a State and a place outside of such State (including a place outside of the United States);
- Between two places in a State through another State or a place outside of the United States; or
- Between two places in a State as part of trade, traffic, or transportation originating or terminating outside the State or the United States.

For more information to obtain an USDOT number, visit [www.fmcsa.dot.gov](http://www.fmcsa.dot.gov) or call (800) 832-5660.

# PERFORMANCE AND REGISTRATION INFORMATION SYSTEMS MANAGEMENT (PRISM)

The Performance and Registration Information Systems Management (PRISM) program, managed by Federal Motor Carrier, links the commercial vehicle registration process to motor carrier safety to achieve two purposes:

- Determine the safety fitness of the motor carrier prior to issuing license plates.
- Influence the carrier to improve its safety performance through an improvement process and, where necessary, the application of registration sanctions.

The PRISM program includes two major processes - the Commercial Vehicle Registration Process (Registration) and Enforcement, which work in parallel to identify motor carriers and hold them responsible for the safety of their operation. The performance of unsafe carriers is improved through a comprehensive system of identification, education, awareness, data gathering, safety monitoring, and treatment.

## **Registration**

The International Registration Plan (IRP) commercial vehicle registration process of the states provides the framework for the PRISM program. It serves two vital functions. First, it establishes a system of accountability by ensuring that no vehicle is plated without identifying the carrier responsible for the safety of the vehicle during the registration year. Second, the use of registration sanctions provides powerful incentive for unsafe carriers to improve their safety performance.

The vehicle registration process ensures that all carriers engaged in interstate commerce are uniquely identified through a USDOT number when registering their vehicles. The safety fitness of each carrier can then be checked prior to issuing vehicle registrations. Those motor carriers that have been prohibited from operating in interstate commerce by the Federal Motor Carrier Safety Administration will be denied by the State of South Dakota their ability to register vehicles.

## **Enforcement**

The Motor Carrier Safety Improvement Process (MCSIP) is how carrier safety is systematically tracked and improved. MCSIP is a data-driven process that uses current safety event information such as crashes, inspections, driver violations, compliance review data and other data to assess, and monitor motor carrier safety performance. Safety events are assigned to the motor carrier responsible for the safety of the motor vehicle and are weighted according to severity, frequency, and time since the occurrence.

The process is designed to improve the safety performance of carriers with demonstrated poor safety performance through accurate identification, performance monitoring, and treatment.

Once the carrier exceeds the bounds of the established safety threshold, the motor carrier enters MCSIP. MCSIP provides opportunities for the motor carriers to improve operations and return to a safe condition.

Within MCSIP, carriers with potential safety problems are identified and prioritized for an on-site review using the Motor Carrier Safety Status (SafeStat) prioritization methodology developed for the PRISM program. A federal operations out-of-service order and concurrent state registration suspension or revocation is the ultimate penalty if there is no improvement in the motor carrier's safety fitness record.

## RENTAL AND LEASING COMPANIES

To establish an account as a rental or leasing company, the applicant must register at least five vehicles.

Rental fleets registered by any person or firm engaging in the business of renting vehicles shall be extended full inter-jurisdictional and intra-jurisdictional privileges when such person or firm complies with the following provisions:

- The vehicles are part of a rental fleet which are identifiable as being a part of such fleet.
- The person or firm registers the vehicles in accordance with the provisions of Article XI of the International Registration Plan.

## TRAILER FLEETS

South Dakota does not allow trailer only fleets.

# RECORD KEEPING

Every licensee shall maintain adequate records of operation. The licensee shall preserve the records for IRP for the current license year and the three prior mileage reporting periods (July 1 through June 30).

South Dakota requires that records be made available to the Department for review or audit upon request. In the event the licensee fails to make acceptable records available for the audit, the Department may make assessments and penalties for the period under audit and may suspend or cancel license privileges.

Records containing the following elements shall be accepted by the base jurisdiction as adequate under IRP Section 1005(a):

1. For records produced by a means other than a vehicle-tracking system, South Dakota utilizes the [Individual Vehicle Distance Records \(IVDR\) form](#) for each applicant to maintain the following record keeping:
  - A. the beginning and ending dates of the trip to which the records pertain
  - B. the origin and destination of the trip
  - C. the route of travel
  - D. the beginning and ending reading from the odometer, hubometer, engine control module (ECM), or any similar device for the trip
  - E. the total distance of the trip
  - F. the individual distance traveled in each jurisdiction
  - G. the vehicle identification number or vehicle unit number
2. For records produced wholly or partly by a vehicle-tracking system, including a system based on a global positioning system (GPS):
  - A. the original GPS or other location data for the vehicle to which the records pertain
  - B. the date and time of each GPS or other system reading
  - C. the location of each GPS or other system reading
  - D. the beginning and ending reading from the odometer, hubometer, engine control module
- B. (ECM), or any similar device for the period to which the records pertain
  - A. the calculated distance between each GPS or other system reading
  - B. the route of the vehicle's travel
  - C. the total distance traveled by the vehicle
  - D. the distance traveled in each jurisdiction
  - E. the vehicle identification number or vehicle unit number
3. Summaries:
  - A. a summary of the fleet's operations for each month, which includes both the full distance traveled by each apportioned vehicle in the fleet during the calendar month, and the distance traveled in the month by each apportioned vehicle in each jurisdiction
  - B. a summary of the fleet's operations for each calendar quarter, which includes both the full distance traveled by vehicles in the fleet during the calendar quarter, and the distance traveled in each jurisdiction by the vehicles in the fleet during the calendar quarter
  - C. a summary of the quarterly summaries.

## COLLECTIONS

If a license holder fails to pay fees, taxes, penalties and interest, the Department of Revenue may begin civil actions against the license holder for recovery of the debt. This may include suspension of the registration and a lien may be filed with the register of deeds in the county that you reside in.

### **Notice of Tax Lien**

Any registration, fee, tax, penalty, or interest due from a license holder results in an automatic lien on his or her real or personal property. To preserve the state's lien priority against other creditors, the Department files a Notice of Tax Lien with the register of deeds of the county in which the license holder's property is located.

## DISTRESS WARRANT

If the license holder still fails to make payment, the Department requests the county treasurer issues a distress warrant to the county sheriff. The distress warrant directs the sheriff to proceed to collect the delinquent fees and/or taxes by seizing and selling the license holder's property.

## LICENSE REVOCATIONS

If the holder of an IRP license fails to pay fees and/or taxes in a timely fashion, the license may be revoked. The Department will give the license holder prior notice and an opportunity to be heard before his or her license is revoked.

A hearing examiner conducts the revocation hearing. The Department presents evidence to prove the failure to pay fees and/or taxes. The license holder then submits his or her evidence or testimony to show compliance with the licensing regulations. Following the hearing, the hearing examiner prepares minutes and a decision for the Secretary of Revenue to consider. The secretary will then issue his or her order, which may include an assessment of additional taxes, penalty, and interest.

The Department and the license holder have the right of judicial review of the secretary's order. The procedure for judicial review is essentially the same as described in the following section on audit appeals.

## DECLARATORY RULINGS

If a license holder believes an error has been made in determining his or her liability, he or she may ask the Secretary of Revenue to render a formal opinion regarding the application or interpretation of a licensing regulation. This opinion is called a declaratory ruling and is made according to specific rules and procedures set forth in [SDCL 1-26-15](#).

A license holder who wants a declaratory ruling from the secretary must submit a verified petition. The petition must present the specific question on which he or she is requesting a ruling and the factual basis for the question. Typically, the petition will include a request for a refund of fees and/or taxes. If the secretary determines that additional facts or information are needed, he or she may call for a hearing on the petition. The secretary must notify the license holder of the hearing at least ten days prior to the hearing date.

The secretary may decline to render a decision if he or she determines that a ruling will not settle the controversy. If a ruling is made, the secretary will include findings of fact and conclusion of law.

The secretary's ruling is subject to appeal to the courts. The appeal is the same as an appeal of any other agency decision in a contested case.



# AUDITS

The Department of Revenue routinely audits license holders. The purpose of an audit is to ensure license holders comply with the terms of the IRP. The audit verifies the accuracy of the jurisdictional distance on the application for apportionment by reviewing the required source and summary documents listed in the “Record Keeping” section of this manual.

## Notice of Intent to Audit

The audit process begins when the Department mails a “Notice of Intent to Audit” to the license holder. License holders are normally notified at least 30 days prior to the audit date (unless the Secretary of Revenue determines that a delay would jeopardize the collection of tax). The 30-day period may be waived by mutual consent of the parties.

Within 60 days after the beginning of the audit, the license holder must provide the auditor with all operational records. These records include IVDRs, monthly, quarterly, and yearly summaries and supporting documents. If the license holder fails to present documentation to the auditor within the 60-day period or if there is a deficiency in the records presented, the Department may assess the following penalties:

- If records are not adequate to allow a satisfactory audit, the license holder may be assessed a penalty of up to 20 percent of the original jurisdictional fees for the year(s) under audit.
- If records are found to be inadequate in a subsequent year, the license holder may be assessed a penalty of up to 100 percent of original jurisdictional fees and/ or his or her IRP license may be revoked.

## Certificate of Assessment

After reviewing the license holder’s records, the auditor will discuss any discrepancies with the licensee and will issue a “Certificate of Assessment.” The certificate of assessment will show the license type and any debit or credit due from each jurisdiction, along with the net debit or credit due based on the audit. Any IRP fees due or credit due from an audit will be netted. The State of South Dakota will collect or credit all member jurisdictions’ fees based on the net amount of the audit results.

The license holder has 60 days from the date of the certificate to Request a hearing (in writing) before the Secretary of Revenue pursuant to [SDCL 10-59-9](#).

# APPENDIX

## Appendix A - Definitions

### **ALLOCATION**

A system of registering a fleet that operates in more than one member jurisdiction under which the vehicles are fully registered in individual member jurisdictions in proportion to a measure of the presence or travel of the fleet in each one, and under which the vehicles so registered are granted reciprocity in all the member jurisdictions in which any of the vehicles of the fleet is registered.

### **APPLICANT**

A person in whose name an application is filed for registration under the IRP Plan.

### **APPORTIONABLE FEE**

Any periodic recurring fee or tax required for registering vehicles, such as registration, license, or weight fees.

### **APPORTIONABLE VEHICLE**

"Apportionable Vehicle" means (except as provided below) any power unit that is used or intended for use in two or more member jurisdictions and that is used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and:

- has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds (11,793.401 kilograms), or
- has three or more axles, regardless of weight, or
- is used in combination, when the gross vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms).
- a recreational vehicle, a vehicle displaying restricted plates or a government-owned vehicle, is not an apportionable vehicle; except that a power unit, or the power unit in a combination of vehicles having a gross vehicle weight of 26,000 pounds (11,793.401 kilograms), or less, nevertheless may be registered under the IRP Plan at the option of the registrant.

### **APPORTIONED VEHICLE**

"Apportioned Vehicle" means an apportionable vehicle that has been registered under the IRP Plan.

### **APPORTIONMENT PERCENTAGE**

"Apportionment Percentage" means the ratio of the distance traveled in the member jurisdiction by a fleet during the reporting period to the distance traveled in all member jurisdictions by the fleet during the reporting period, calculated to six decimal places, rounded to five decimal places, and multiplied by one hundred.

### **AUDIT**

"Audit" means the examination of a registrant's records, including source documents, to verify the distances reported in the registrant's application for apportioned registration and evaluate the accuracy of the registrant's distance-accounting system for its fleet. Such an examination may be of multiple fleets for multiple years.

### **AUXILIARY AXLE**

"Auxiliary Axle" means an auxiliary undercarriage assembly with a fifth wheel and tow-bar used to convert a semi-trailer to a trailer.

### **AXLE**

"Axle" means an assembly of a vehicle consisting of two or more wheels whose centers are in one horizontal plane, by means of which a portion of the weight of a vehicle and its load, if any, is continually transmitted to the roadway. For purposes of registration under the IRP Plan, an "axle" is any such assembly whether or not it is load bearing only part of the time.

### **BASE JURISDICTION**

"Base Jurisdiction" means the member jurisdiction, selected in accordance with the IRP Plan Section 305, to which an applicant applies for apportioned registration or the member jurisdiction that issues apportioned registration to a registrant.

### **CAB CARD**

"Cab Card" means evidence of registration, other than a plate, issued for an apportioned vehicle registered under the Plan by the base jurisdiction and carried in or on the identified vehicle.

### **CHARTERED PARTY**

"Chartered Party" means a group of persons who, pursuant to a common purpose and under a single contract, have acquired the exclusive use of a passenger-carrying motor vehicle to travel together as a group to a specified destination or for a particular itinerary, either agreed upon in advance or modified by the group after leaving the place of origin. This term includes services rendered to a number of passengers that a passenger carrier or its agent has assembled into a travel group through sales of a ticket to each individual passenger covering a round trip from one or more points of origin to a single advertised destination.

### **COMBINATION OF VEHICLES**

"Combination of Vehicles" means a power unit used in combination with one or more trailers, semi-trailers, or auxiliary axles.

### **CREDENTIALS**

"Credentials" means the cab card and plate issued in accordance with the IRP Plan.

### **ENFORCEMENT DATE**

"Enforcement Date" means the date the base jurisdiction requires a registrant to display the new registration year's credentials.

### **ESTABLISHED PLACE OF BUSINESS**

"Established Place of Business" means a physical structure located within the base jurisdiction that is owned or leased by the applicant or registrant and whose street address shall be specified by the applicant or registrant. This physical structure shall be open for business and shall be staffed during regular business hours by one or more persons employed by the applicant or registrant on a permanent basis (i.e., not an independent contractor) for the purpose of the general management of the applicant's or registrant's trucking-related business (i.e., not

limited to credentialing, distance, and fuel reporting, and answering telephone inquiries).

The applicant or registrant need not have land line telephone service at the physical structure. Records concerning the fleet shall be maintained at this physical structure (unless such records are to be made available in accordance with the provisions of IRP Plan Section 1035). The base jurisdiction may accept information it deems pertinent to verify that an applicant or registrant has an established place of business within the base jurisdiction.

### **FLEET**

"Fleet" means one or more apportionable vehicles designated by a registrant for distance reporting under the IRP Plan.

### **GRACE PERIOD**

"Grace Period" means a period of time from the expiration of apportioned registration until the enforcement date for new credentials.

### **HOUSEHOLD GOODS CARRIER**

"Household Goods Carrier" means a carrier handling personal effects and property used or to be used in a dwelling, or (ii) furniture, fixtures, equipment, and the property of stores, offices, museums, institutions, hospitals, or other establishments, when a part of the stock, equipment, or supply of such stores, offices, museums, institutions, including objects of art, displays, and exhibits, which, because of their unusual nature or value, requires the specialized handling and equipment commonly employed in moving household goods.

### **INTERJURISDICTION MOVEMENT**

"InterJurisdiction Movement" means vehicle movement between or through two or more jurisdictions.

### **INTRAJURISDICTION MOVEMENT**

"IntraJurisdiction Movement" means vehicle movement from one point within a jurisdiction to another point within the same jurisdiction.

### **JURISDICTION**

"Jurisdiction" means a country or a state, province, territory, possession, or federal district of a country.

### **LEASE**

"Lease" means a transaction evidenced by a written document in which a lessor vests exclusive possession, control, and responsibility for the operation of a vehicle in a lessee for a specific term. A long-term lease is for a period of 30 calendar days or more. A short-term lease is for a period of less than 30 calendar days.

### **LESSEE**

"Lessee" means a person that is authorized to have exclusive possession and control of a vehicle owned by another under terms of a lease agreement.

### **LESSOR**

"Lessor" means a person that, under the terms of a lease agreement, authorizes another person to have exclusive possession, control of, and responsibility for the operation of a vehicle.

## **MEMBER JURISDICTION**

"Member Jurisdiction" means a jurisdiction that has applied and has been approved for membership in accordance with Section 1100 of the IRP Plan.

## **MOTOR VEHICLE**

"Motor vehicle," all vehicles or machines propelled by any power other than muscular power, and which does not move on rail.

## **PERSON**

"Person" means a natural person or business entity such as a corporation, partnership, or limited liability company.

## **PLATE**

"Plate" means the license plate, including decals, if any, issued for a vehicle registered under the IRP Plan by the base jurisdiction.

## **POOL**

"Pool," with respect to motor bus operations, means an agreement or combination among motor carriers of passengers, with the approval of the U.S. Department of Transportation or relevant Provincial authority, to combine or divide traffic, services, or any part of their earnings.

## **POWER UNIT**

"Power Unit" means a motor vehicle (but not including an automobile or motorcycle), as distinguished from a trailer, semi-trailer, or an auxiliary axle.

## **PROPERLY REGISTERED VEHICLE**

"Properly Registered Vehicle" means a vehicle which has been registered in full compliance with the laws of all jurisdictions in which it is intended to operate.

## **RECIPROCITY**

"Reciprocity" means the reciprocal grant by one Jurisdiction of operating rights or privileges to properly registered vehicles registered by another jurisdiction, especially but not exclusively including privileges generally conferred by vehicle registration.

## **RECIPROCITY AGREEMENT**

"Reciprocity Agreement" means an agreement, arrangement, or understanding between two or more jurisdictions under which each of the participating jurisdictions grants reciprocal rights or privileges to properly registered vehicles that are registered under the laws of other participating jurisdictions.

## **RECIPROCITY DISTANCE**

"Reciprocity Distance" means the distance traveled by apportionable vehicles in jurisdictions which are not member jurisdictions, and which grant reciprocity without charge.

## **RECORDS**

"Record" means information created, received, and maintained as evidence by an organization or person in the transaction of business, or in the pursuance of legal obligations, regardless of media.

## **RECORDS REVIEW**

"Records Review" means an evaluation of a registrant's distance accounting system and internal controls to assess the registrant's compliance with the requirements of the IRP Plan. Unlike an audit, a records review focuses only on the adequacy of the internal controls and the record-keeping system; it may be limited in scope to less than a full registration year; it may be conducted before the registrant's first registration renewal; and it does not result in any fee adjustments.

## **RECREATIONAL VEHICLE**

"Recreational Vehicle" means a vehicle used for personal pleasure or personal travel and not in connection with any commercial endeavor.

## **REGISTRANT**

"Registrant" means a person in whose name a properly registered vehicle is registered.

## **REGISTRATION YEAR**

"Registration Year" means the twelve-month period during which, under the laws of the base jurisdiction, the registration issued to a registrant by the base jurisdiction is valid.

## **RENTAL FLEET**

"Rental Fleet" means vehicles the rental owner designates as a rental fleet, and which are offered for rent with or without drivers.

## **RENTAL OWNER**

"Rental Owner" means someone who rents vehicles to others with or without drivers.

## **RENTAL TRANSACTION**

"Rental Transaction" means the rental of a vehicle shall be deemed to occur in the jurisdiction where such vehicle first comes into possession of the user.

## **RENTAL VEHICLE**

"Rental Vehicle" means a vehicle of a rental fleet.

## **RENTING AND LEASING**

"Renting and Leasing" means, the giving of possession and control of a vehicle for valuable consideration for a specified period of time.

## **REPORTING PERIOD**

"Reporting Period" means, except as provided below, the period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the registration year for which apportioned registration is sought. If the registration year begins on any date in July, August, or September, the reporting period shall be the previous such twelve-month period.

## **RESIDENCE**

"Residence" means the status of an applicant or a registrant as a resident of a member jurisdiction.

**RESTRICTED PLATE**

"Restricted Plate" means a plate that has a time, geographic area, distance, or commodity restriction or a mass transit or other special plate issued for a bus leased or owned by a municipal government, a state or provincial transportation authority, or a private party, and operated as part of an urban mass transit system, as defined by the jurisdiction that issues the plate.

**SEMI-TRAILER**

"Semi-Trailer" means a vehicle without motor power that is designed to be drawn by a motor vehicle and is constructed so that a part of its weight rests upon or is carried by a towing vehicle.

**TOTAL DISTANCE**

"Total Distance" means all distance operated by a fleet of apportioned vehicles. Total distance includes the full distance traveled in all vehicle movements, both interjurisdictional and intrajurisdictional, and including loaded, empty, deadhead, and bobtail distance. Distance traveled by a vehicle while under a trip lease shall be considered to have been traveled by the lessor's fleet.

**TRACTOR**

"Tractor" means a motor vehicle designed and used primarily for drawing other vehicles, but not so constructed as to carry a load other than part of the weight of the vehicle and load so drawn.

**TRAILER**

"Trailer" means a vehicle without motor power, designed to be drawn by a motor vehicle and so constructed that no part of its weight or that of its load rests upon or is carried by the towing vehicle.

**TRUCK**

"Truck" means a power unit designed, used, or maintained primarily for the transportation of property.

**TRUCK TRACTOR**

"Truck Tractor" means a motor vehicle designed and used primarily for drawing other vehicles, but so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

**UNLADEN VEHICLE WEIGHT**

"Unladen Vehicle Weight" means the empty weight of the vehicle fully equipped to service excluding the weight of any load.

**VEHICLE**

"Vehicle" means a device used to transport persons or property on a highway but does not include devices moved by human power or used exclusively upon rails or tracks.

## Appendix B - Taxpayers' Bill of Rights

1. You have the right to confidentiality
2. You have the right to tax information that is written in plain English.
3. You have the right of appeal.
4. You have the right to courteous, prompt, and accurate answers to your questions.
5. You have the right to be certain that collection procedures or assessments are not influenced by performance goals or Quotas.
6. You have the right to rely on the written advice given to you by the Department of Revenue.
7. You have the right to be notified before the department audits your records unless the Secretary of Revenue determines that a delay will jeopardize the collection of tax.
8. You have the right to clear and consistent policy regarding the deadlines for filing tax returns and making payments
9. You have the right to seek a refund of any taxes you believe you have overpaid within the last three years.
10. You have the right to a process requiring that the seizure of your property for taxes be approved by a person no lower in authority than the division director.
11. You have the right to a tax credit of interest or penalties that are determined to have been inappropriately levied.
12. You have the right to the removal of a lien on your property within 30 days after you have paid all tax, penalty and interest due.
13. You have the right to have the South Dakota Department of Revenue correct the public record.
14. You have the right to expect that a good-faith effort to comply with tax laws will be given consideration in disputed cases. You have the right to expect that a good-faith effort to comply with tax laws will be given consideration in disputed cases.
15. State ([SDCL 20-13](#)) and Federal (title VI of the Civil Rights Act of 1964, the Rehabilitation Act of 1983 as amended, and the Americans with Disabilities Act of 1990) laws require that the Department of Revenue provide services to all persons without regard to race, color, creed, religion, sex, disability, ancestry, or national origin.

*Revised March 2022*