

## TRIBAL MARKETER

A Tribal Marketer is a person that engages in the wholesale or retail sale of motor fuel or special fuel on Indian reservations and/or in Indian country that have tax agreements with the State of South Dakota and the Department of Revenue & Regulation. Tribal Marketers must be licensed to do business in South Dakota. A separate license is required for each business location within the state.

### Selling Dyed Diesel and Dyed Biodiesel

Tribal Marketers may sell dyed diesel and dyed biodiesel untaxed to customers that use it for agricultural purposes. In addition, dyed diesel or dyed biodiesel may be sold untaxed to the state or its political subdivisions for use in their vehicles, machinery and equipment that are used in highway construction. All diesel or biodiesel sold to the state, political subdivisions, and school systems for vehicular use, including that used in buses, must be undyed.

Tribal Marketers are required to charge and collect sales tax on sales of dyed diesel and dyed biodiesel to licensed Highway Contractors. These sales are to be reported on the Marketer's sales tax return.

### Selling Ethanol Blends and Methanol Blends

With the 2009 South Dakota Legislative Session, it was decided to tax all Ethyl Alcohol and Methyl Alcohol at the rate of \$.08 per gallon plus the \$.02 per gallon Tank Inspection Fee. This was done because of various levels of ethanol blends now seen in the industry.

**If a Marketer sells an ethanol blend or methanol blend, the sales invoice must indicate what type of ethanol blend or methanol blend was sold (for example, E10, E20, E30 etc.).**

### 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 Tribal Marketers to keep detailed records of all fuel transactions and deliveries. Tribal Marketers will need these records to accurately complete the Marketer Schedule of Fuel Sales on Indian Reservations and Indian Country and must present them to Department personnel if they 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.

### Inventory Records

Tribal Marketers must keep monthly inventory records that contain the following:

- Total gallons of each type of fuel in storage at the beginning of the month;
- Total gallons of each type of fuel received during the month;
- Total gallons of each type of fuel sold during the month;
- Total gallons of each type of fuel in storage at the end of the month.

## Sales Records

Licensed Tribal Marketers must keep all sales invoices which must show the following:

- The seller's name and address, which shall be machine-printed or rubber stamped;
- The purchaser's name and address;
- The date of sale and delivery of the fuel;
- The number of gallons sold and delivered to the purchaser, the type of fuel and if diesel whether it was dyed or undyed;
- The price charged per gallon;
- The amount of fuel tax or sales tax charged, if any; and
- The total amount of the sales invoice

All invoices must be prepared on NCR (no carbon required) paper with double-faced carbon so that the back of the invoice bears a carbon impression of the data on the front.

These records are necessary and will be used to complete the Marketer Schedule of Fuel Sales on Indian Reservations and Indian Country.

## Fuel Shipping Records

Licensed Tribal Marketers must maintain in their records all fuel shipping documents they receive, including bills of lading, drop load tickets, and diversion tickets. Tribal Marketers are responsible for inspecting any shipping document to insure that it indicates South Dakota as the destination state.

## Other Records Required of Tribal Marketers

Licensed Tribal Marketers are required to keep these records in addition to those already discussed:

- Fuel disbursement records
- Weekly pump meter readings

The Secretary of Revenue & Regulation may require other pertinent records and papers necessary for the enforcement of fuel tax laws, including purchase records, journals, ledgers, payment records and banking records.

## Reporting Schedule

Because Tribal Marketers purchase only tax paid motor fuel, tax paid clear special fuel and tax-exempt dyed special fuel, they have no fuel tax reporting or remitting responsibilities to the state.



**MARKETER SCHEDULE OF FUEL SALES  
ON INDIAN RESERVATIONS DEFINED BY 18 U.S.C. 1151 (a)  
AND INDIAN COUNTRY DEFINED BY 18 U.S.C. 1151 (b) & (c)**

<b>Mail Refund Form To:</b>	<b>Remittance Center P.O. Box 5055 Sioux Falls, SD 57117-5055</b>
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Report below the Total Gross Gallons Sold During Reporting Period for Highway or Aircraft Use (Do not include gallons sold to the Federal Government, Licensed Indian Schools and Reefer Sales in the total).

<b>Gasoline</b>	
<b>Clear Diesel</b>	
<b>100% Ethyl Alcohol</b>	
<b>LPG</b>	
<b>Clear Soy Diesel</b>	
<b>Avgas</b>	
<b>Jet Fuel</b>	
<b>100% Methyl Alcohol</b>	
<b>CNG</b>	
<b>Other</b>	
<b>TOTAL GALLONS</b>	

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

Signature	Title	Date
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