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10-46B-17. Allocation of certain revenues to water and environment fund. Any contractor's excise taxes imposed and paid under the provisions of chapters 10-46A and 10-46B for the construction of water development projects included in the state water resources management system whose cost exceeds the sum of twenty million dollars shall be deposited into the water and environment fund. The secretary of revenue shall promulgate rules pursuant to chapter 1-26 concerning the procedures for reporting and paying the tax collected under this section.

**Source:** SL 1993, ch 48, § 17; SL 2003, ch 272 (Ex. Ord. 03-1), § 82; SL 2011, ch 1 (Ex. Ord. 11-1), § 161, eff. Apr. 12, 2011.

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[Chapter 10-46B](#)