

AN ACT

ENTITLED, An Act to revise the motor fuel tax distribution to the Department of Game, Fish and Parks.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That § 10-47B-149 be amended to read as follows:

10-47B-149. At the beginning of each month, the secretary shall make adjustments to the motor fuel tax fund balance in the following manner:

- (1) Each July transfer an amount to the snowmobile trails' fund equal to the product of multiplying the number of licensed snowmobiles as of July first, times one hundred twenty-five gallons, times the rate of tax provided for motor fuel under this chapter;
- (2) Transfer to the motor fuel tax refund fund an amount to pay motor fuel tax refunds for the current month;
- (3) Transfer to the motor fuel tax administration account two percent of the deposits made to the motor fuel tax fund during the preceding month to cover the expenses incurred in administering all motor fuel and special fuel tax laws of this state. On or about August first of each year, the preceding year's remaining motor fuel tax administration account balance, less an amount to provide cash flow within the account, shall be transferred to the state highway fund. The remaining balance is to be calculated by subtracting from the total of monthly deposits, the amount of corresponding expenses. The expense of administering the chapters relating to motor and special fuel taxation shall be paid out of appropriations made by the Legislature;
- (4) Transfer to the coordinated soil and water conservation fund an amount equal to thirty-five percent of the claimed refunds authorized by § 10-47B-119 for the preceding month, not to exceed a cumulative total of one million five hundred thousand dollars in any single fiscal year;

- (5) Each July transfer to the parks and recreation fund an amount equal to the product of multiplying the number of licensed motorized boats as of the previous December thirty-first, times one hundred forty gallons, times the rate of tax provided for motor fuels under this chapter;
- (6) Transfer to the member jurisdictions taxes collected under the provisions of the international fuel tax agreement; and
- (7) Transfer the remaining cash balance to the state highway fund.

Section 2. That § 10-47B-151 be amended to read as follows:

10-47B-151. The Legislature hereby finds that of all the motor fuel sold in this state on which the tax provided in this chapter, is imposed and collected and is not refunded, an amount equal to one hundred forty gallons per registered motorized boat is used to propel motorboats on the inland and surrounding waterways of this state. The Legislature hereby declares that it is the policy of this state to use the funds derived from the sale of motor fuel for such propulsion of motorboats to improve boating facilities throughout the state.

An Act to revise the motor fuel tax distribution to the Department of Game, Fish and Parks.

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1222

Chief Clerk

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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1222

File No. _____

Chapter No. _____

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Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

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The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor

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STATE OF SOUTH DAKOTA,
SS.

Office of the Secretary of State

Filed _____ , 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State