

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

467D0697

HOUSE BILL NO. 1222

Introduced by: Representatives Richter, Brooks, Cerny, Wudel, and Young and Senators Hainje, Moore, Reedy, and Vitter

1 FOR AN ACT ENTITLED, An Act to revise the motor fuel tax distribution to the Department
2 of Game, Fish and Parks.

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

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

5 10-47B-149. At the beginning of each month, the secretary shall make adjustments to the
6 motor fuel tax fund balance in the following manner:

7 (1) Each July transfer an amount to the snowmobile trails' fund equal to the product of
8 multiplying the number of licensed snowmobiles as of July first, times ~~one hundred~~
9 one hundred twenty-five gallons, times the rate of tax provided for motor fuel under
10 this chapter;

11 (2) Transfer to the motor fuel tax refund fund an amount to pay motor fuel tax refunds
12 for the current month;

13 (3) Transfer to the motor fuel tax administration account two percent of the deposits
14 made to the motor fuel tax fund during the preceding month to cover the expenses
15 incurred in administering all motor fuel and special fuel tax laws of this state. On or
16 about August first of each year, the preceding year's remaining motor fuel tax

1 administration account balance, less an amount to provide cash flow within the
2 account, shall be transferred to the state highway fund. The remaining balance is to
3 be calculated by subtracting from the total of monthly deposits, the amount of
4 corresponding expenses. The expense of administering the chapters relating to motor
5 and special fuel taxation shall be paid out of appropriations made by the Legislature;

6 (4) Transfer to the coordinated soil and water conservation fund an amount equal to
7 thirty-five percent of the claimed refunds authorized by § 10-47B-119 for the
8 preceding month, not to exceed a cumulative total of one million five hundred
9 thousand dollars in any single fiscal year;

10 (5) Each July transfer to the parks and recreation fund an amount equal to the product
11 of multiplying the number of licensed motorized boats as of the previous December
12 thirty-first, times ~~one hundred ten~~ one hundred forty gallons, times the rate of tax
13 provided for motor fuels under this chapter;

14 (6) Transfer to the member jurisdictions taxes collected under the provisions of the
15 international fuel tax agreement; and

16 (7) Transfer the remaining cash balance to the state highway fund.

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

18 10-47B-151. The Legislature hereby finds that of all the motor fuel sold in this state on which
19 the tax provided in this chapter, is imposed and collected and is not refunded, an amount equal
20 to ~~one hundred ten~~ one hundred forty gallons per registered motorized boat is used to propel
21 motorboats on the inland and surrounding waterways of this state. The Legislature hereby
22 declares that it is the policy of this state to use the funds derived from the sale of motor fuel for
23 such propulsion of motorboats to improve boating facilities throughout the state.