

# State of South Dakota

SEVENTY-NINTH SESSION  
LEGISLATIVE ASSEMBLY, 2004

167J0666

## HOUSE BILL NO. 1306

Introduced by: Representative Valandra

1 FOR AN ACT ENTITLED, An Act to provide a process by which certain motor fuel taxes are  
2 refunded to tribal members.

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

4 Section 1. Any tribe with a tax collection agreement may request that the Department of  
5 Revenue and Regulation transmit any motor fuel tax refunds due its members pursuant to the  
6 decision in *Pourier v. State of South Dakota* (2004 SD 3) to the tribe for distribution to its  
7 members. If a tribe makes such a request, the department shall send to the tribe refunds based  
8 on the percentage split of motor fuel tax collections contained in the tax collection agreement  
9 in effect at the time the motor fuel purchases were made.

