

State of South Dakota

EIGHTY-SIXTH SESSION
LEGISLATIVE ASSEMBLY, 2011

750S0377

HOUSE BILL NO. 1064

Introduced by: Representatives Olson (Betty), Brunner, Feickert, Hoffman, Jensen, Juhnke, Kirkeby, Romkema, Rozum, Russell, Schrempp, Steele, and Verchio and Senators Maher, Nelson (Tom), and Rhoden

1 FOR AN ACT ENTITLED, An Act to deposit certain funds associated with snowmobiles and
2 motorized boats into the state highway fund.

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 ~~twenty-five gallons, times the rate of tax provided for motor fuel under this chapter;~~
- 10 (2) Transfer to the motor fuel tax refund fund an amount to pay motor fuel tax refunds
11 for the current month;
- 12 (3) Transfer to the motor fuel tax administration account two percent of the deposits
13 made to the motor fuel tax fund during the preceding month to cover the expenses
14 incurred in administering all motor fuel and special fuel tax laws of this state. On or



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

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

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

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

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

18 Section 2. That § 32-5-9.2 be amended to read as follows:

19 32-5-9.2. Two dollars of each fee collected under § 32-5-9.1 shall be credited to the motor
20 vehicle fund and the balance of the license fees and the three percent initial registration tax shall
21 be credited to ~~a special revenue fund to be established and known as the snowmobile trails fund~~
22 the state highway fund.