

State of South Dakota

NINETY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2019

544B0274

SENATE BILL NO. 110

Introduced by: Senators Nelson, Curd, Jensen (Phil), Maher, Russell, and Stalzer and
Representatives Peterson (Kent), Dennert, Finck, Pischke, and Schoenfish

1 FOR AN ACT ENTITLED, An Act to revise provisions regarding adjustments to the motor fuel
2 tax fund balance.

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

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

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, distribute the first one million five hundred thousand dollars to each
8 county and township in accordance with § 10-47B-149.1, with any remaining balance
9 distributed or prorated in accordance with every other subdivision of this section;

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

13 ~~(2)~~(3) Each July, transfer from the amount of motor fuel tax collected from the motor fuel
14 used for nonhighway purposes to the value added agriculture subfund created in § 38-
15 6-13 one hundred thirty-five thousand dollars;



1 ~~(3)~~(4) Each July, transfer from the amount of motor fuel tax collected from the motor fuel
2 used for nonhighway purposes to the Department of Agriculture seventy-five
3 thousand dollars to be used for a grant to the Northern Crops Institute;

4 ~~(4)~~(5) Transfer to the motor fuel tax administration account two percent of the deposits
5 made to the motor fuel tax fund during the preceding month to cover the expenses
6 incurred in administering all motor fuel and special fuel tax laws of this state. On or
7 about August first of each year, the preceding year's remaining motor fuel tax
8 administration account balance, less an amount to provide cash flow within the
9 account, shall be transferred to the state highway fund. The remaining balance is to
10 be calculated by subtracting from the total of monthly deposits, the amount of
11 corresponding expenses. The expense of administering the chapters relating to motor
12 and special fuel taxation shall be paid out of appropriations made by the Legislature;

13 ~~(5)~~(6) Each July, transfer from the amount of motor fuel tax collected from the motor fuel
14 used for nonhighway purposes to the coordinated natural resources conservation fund
15 five hundred thousand dollars;

16 ~~(6)~~(7) Each July, transfer to the parks and recreation fund an amount equal to the product
17 of multiplying the number of licensed motorized boats as of the previous December
18 thirty-first, times one hundred forty gallons, times the rate of tax provided for motor
19 fuels under this chapter;

20 ~~(7)~~ Each July distribute to counties and townships as provided in § 10-47B-149.1 seven
21 hundred thousand dollars;

22 (8) Transfer to the member jurisdictions taxes collected under the provisions of the
23 international fuel tax agreement; and

24 (9) Transfer the remaining cash balance to the state highway fund.

1 Section 2. That § 10-47B-152 be amended to read:

2 10-47B-152. The secretary shall transfer to the parks and recreation fund an amount as
3 provided by ~~subdivision 10-47B-149(5)~~ subdivision 10-47B-149(7) for the following purposes:
4 the treatment of water; the control of pollution; and the acquisition, construction, and
5 maintenance of facilities, including landings, harbors, dams, and channels for motorboats, in and
6 adjacent to the waterways lying within the boundaries of this state. The Department of Game,
7 Fish and Parks may cooperate with and use these funds on a matching basis with the United
8 States or any agency thereof, with any other department of state government, with any unit of
9 local government or with a private organization in this state for the purposes prescribed in this
10 section.