

State of South Dakota

NINETY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 2017

901Y0596

HOUSE APPROPRIATIONS

ENGROSSED NO. **HB 1176** - 2/21/2017

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: Representatives Peterson (Sue) and Haggar and Senators Cronin and Peters

1 FOR AN ACT ENTITLED, An Act to revise the distribution of certain taxes collected by the
2 Department of Revenue and to increase certain excise taxes and to make an appropriation
3 thereof.

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

5 Section 1. That § 35-5-22 be amended to read:

6 35-5-22. ~~Twenty-five~~ Twelve and one-half percent of all of the revenues deposited in the
7 alcoholic beverage fund shall revert to the municipalities. Each municipality's share of the fund
8 shall be determined by the ratio of the population of each municipality to the total population
9 of all the municipalities sharing in the receipts. The Department of Revenue shall make the
10 reversion by remitting not later than November first, February first, May first, and August first,
11 of each year to the finance officer of each municipality its share of the fund. The amount
12 received by each municipality shall be deposited in the municipality's general fund.

13 Section 2. That § 35-5-22.2 be amended to read:

14 35-5-22.2. ~~Twenty-five~~ Twelve and one-half percent of all of the revenues deposited in the



1 alcoholic beverage fund shall revert to the counties. Twenty-five percent of such alcoholic
2 beverage fund so distributed to counties shall be divided equally by all counties. The remaining
3 seventy-five percent shall be allocated to counties by the ratio of the population of each county
4 to the total population of all the counties sharing in the receipts. The Department of Revenue
5 shall make the reversion by remitting not later than November first, February first, May first,
6 and August first, of each year to the county auditor of each county its share of the fund. The
7 amount received by each county shall be deposited in the county's general fund to be dedicated
8 to expenses related to county law enforcement, jails, state's attorneys, public defenders, and
9 court-appointed attorneys.

10 Section 3. That § 32-5-9.3 be amended to read:

11 32-5-9.3. In addition to the license fee in § 32-5-9.1, there shall be assessed on each
12 snowmobile registered a ~~three~~ four percent excise tax on the purchase price less trade difference.
13 The fee and tax shall be collected pursuant to § 32-20A-15. Failure to pay the full amount of tax
14 due is a Class 2 misdemeanor.

15 Section 4. That § 32-3A-50 be amended to read:

16 32-3A-50. In addition to all other fees, a person shall pay an excise tax at the rate of ~~three~~
17 four percent on the purchase price of any large boat, purchased or acquired for use on the waters
18 of this state and required to be registered under the laws of this state. This tax shall be in lieu
19 of any tax levied by chapters 10-45 and 10-46 on the sales of such large boats. Failure to pay
20 the full amount of excise tax is a Class 1 misdemeanor.

21 Section 5. There is hereby appropriated one dollar (\$1) or so much thereof as may be
22 necessary, from the state general fund to the special revenue fund for purposes of the
23 redistribution calculation of the taxes collected in chapter 35.

24 Section 6. That this Act be effective until June 30, 2018.