

2020 South Dakota Legislature

Senate Bill 90**AMENDMENT 90A FOR THE INTRODUCED BILL**

1 **An Act to revise the distribution of motor fuel tax revenue, create a small structure**
2 **and large culvert fund, provide for the use and administration of the fund,**
3 **and to make an appropriation thereof.**

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

5 **Section 1.** That § 10-47B-149 be AMENDED:

6 **10-47B-149. Monthly adjustment to motor fuel tax fund balance.**

7 At the beginning of each month, the secretary shall make adjustments to the motor
8 fuel tax fund balance in the following manner:

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

12 ~~(2) Each July transfer from the amount of motor fuel tax collected from the motor fuel~~
13 ~~used for nonhighway purposes to the value added agriculture subfund created in~~
14 ~~chapter 1-53 one hundred thirty-five thousand dollars;~~

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

18 ~~(4)~~(3) Transfer to the motor fuel tax administration account two percent of the deposits
19 made to the motor fuel tax fund during the preceding month to cover the expenses
20 incurred in administering all motor fuel and special fuel tax laws of this state. On or
21 about August first of each year, the preceding year's remaining motor fuel tax
22 administration account balance, less an amount to provide cash flow within the
23 account, shall be transferred to the state highway fund. The remaining balance is
24 to be calculated by subtracting from the total of monthly deposits, the amount of
25 corresponding expenses. The expense of administering the chapters relating to

- 1 motor and special fuel taxation shall be paid out of appropriations made by the
2 Legislature;
- 3 ~~(5)(4)~~ Each July transfer from the amount of motor fuel tax collected from the motor fuel
4 used for nonhighway purposes to the coordinated natural resources conservation
5 fund five hundred thousand dollars;
- 6 ~~(6)(5)~~ Each July transfer to the parks and recreation fund an amount equal to the product
7 of multiplying the number of licensed motorized boats as of the previous December
8 thirty-first, times one hundred forty gallons, times the rate of tax provided for motor
9 fuels under this chapter;
- 10 ~~(7)(6)~~ Each July distribute to ~~counties and townships as provided in § 10-47B-149.1~~ seven
11 ~~hundred thousand~~ the small structure and large culvert fund created by § 10-47B-
12 149.1 one million two hundred twenty thousand dollars;
- 13 ~~(8)(7)~~ Transfer to the member jurisdictions taxes collected under the provisions of the
14 international fuel tax agreement; and
- 15 ~~(9)(8)~~ Transfer the remaining cash balance to the state highway fund.

16 **Section 2.** That § 10-47B-149.1 be AMENDED:

17 **10-47B-149.1. Small structure and large culvert fund—Continuous**
18 **appropriation--Distribution to counties and townships.**

19 The amount to be distributed to ~~counties and townships pursuant to § 10-47B-149~~
20 ~~shall be distributed among the counties, pro rata, twenty-five percent according to truck~~
21 ~~registrations, twenty-five percent according to population, and fifty percent according to~~
22 ~~total road mileage. Each county shall distribute sixty percent of the amount received~~
23 ~~pursuant to this section to the county road and bridge fund and forty percent to the special~~
24 ~~highway fund to be distributed pursuant to the provisions of subdivision 32-11-4.1(2) and~~
25 ~~§ 32-11-6. There is hereby created in the state treasury the small structure and large~~
26 ~~culvert fund. The Transportation Commission shall deposit each July from the state~~
27 ~~highway fund into this fund one dollar for each dollar deposited in this fund as required~~
28 ~~pursuant to § 10-47B-149. Interest on the money in the fund shall be deposited into the~~
29 ~~fund. Any money in the fund is continuously appropriated to the Department of~~
30 ~~Transportation for distribution as provided by this section. Any money deposited into and~~
31 ~~distributed from the fund shall be set forth in an information budget as described in § 4-~~
32 7-7.2.

33 Before August 1, 2020, using already reported data, and before August first of each
34 third year thereafter, the Department of Transportation shall determine for each county

the total number of small structures and culverts with an opening of sixteen square feet or more that exist on township highways and county secondary highways in the county. Each August the department shall distribute the balance of the fund to the counties based on the number of small structures and culverts in each county as determined by the department as follows:

(1) Four hundred or more small structures and culverts: One hundred twenty thousand dollars;

(2) Three hundred ninety-nine to three hundred, inclusive, small structures and culverts: One hundred two thousand dollars;

(3) Two hundred ninety-nine to two hundred fifty, inclusive, small structures and culverts: Ninety-two thousand five hundred ten dollars;

(4) Two hundred forty-nine to two hundred, inclusive, small structures and culverts: Seventy-five thousand six hundred sixty dollars;

(5) One hundred ninety-nine to one hundred fifty, inclusive, small structures and culverts: Fifty-eight thousand eight hundred twenty dollars;

(6) One hundred forty-nine to one hundred, inclusive, small structures and culverts: Forty-one thousand nine hundred eight dollars;

(7) Ninety-nine to seventy-five, inclusive, small structures and culverts: Twenty-nine thousand three hundred thirty dollars;

(8) Seventy-four to fifty, inclusive, small structures and culverts: Twenty thousand nine hundred dollars;

(9) Forty-nine to twenty-five, inclusive, small structures and culverts: Twelve thousand four hundred eighty dollars;

(10) Twenty-four to ten, inclusive, small structures and culverts: Five thousand seven hundred forty dollars;

(11) Less than ten small structures and culverts: ~~One~~Four thousand five hundred twenty dollars; and

(12) Unreported small structures and culverts: ~~One~~Four thousand five hundred twenty dollars.

Each county shall distribute the amount received under this section proportionally among the county and each organized township in the county based on the number of small structures and culverts on the county secondary highway system and on each township highway system.

Section 3. That § 31-14-27 be AMENDED:

31-14-27. Small structures--Placement or replacement--Expense.

If a township board of supervisors or a county highway superintendent on behalf of an unorganized township requests the board of county commissioners to construct or replace in its entirety any ~~bridge~~ small structure or the placing or replacing of any culvert with an opening of sixteen square feet or more including material upon the secondary roads within the township, the board of county commissioners ~~may cause the work to be done and the township shall reimburse the county up to and including five hundred dollars.~~ If the cost is in excess of five hundred dollars, the county and township may enter into an agreement as to how the cost in excess of five hundred dollars will be split between the county and the township shall work with the requesting board or the county highway superintendent requesting on behalf of any unorganized township to establish priorities for the construction or replacement of any small structure or the placing or replacing of any culvert with an opening of sixteen square feet or more. The board shall allocate funds received from the small structure and large culvert fund to the requesting township or to the county highway superintendent if requesting on behalf of any unorganized township. After the placing or replacing of any culvert as provided in this section, the culvert shall be maintained and kept clean at the expense of the township. The construction or replacing of any ~~bridge~~ small structure or the placing or replacing of any culvert with an opening of less than sixteen square feet upon a secondary road within a township shall be at the total expense of the township. The ~~bridge~~ small structure or culvert shall be maintained and kept clean at the expense of the township.