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986 shall be allocated and distributed in the manner provided in this  
987 section.

988 (2) (a) An amount equal to fifty percent (50%) of such use  
989 tax revenue shall be deposited into a special fund that is hereby  
990 created in the State Treasury. The fund shall be maintained by  
991 the State Treasurer as a separate and special fund, separate and  
992 apart from the General Fund of the state. The fund shall consist  
993 of monies deposited therein as provided in this paragraph (a) and  
994 monies from any other source designated for deposit into such  
995 fund. Monies in the fund may be expended by the Department of  
996 Transportation, upon appropriation by the Legislature, for repair,  
997 maintenance and/or reconstruction of roads, streets and bridges in  
998 the state. However, the Legislature shall not initially  
999 appropriate monies in the fund for such use by the Department of  
1000 Transportation unless the department provides the Legislature with  
1001 evidence that has been certified by the Legislative Budget Office  
1002 that for the initial fiscal year for which the monies are  
1003 available for appropriation, the department has reallocated or  
1004 otherwise scheduled for use during the applicable fiscal year  
1005 funds in the department budget of not less than Twenty-five  
1006 Million Dollars (\$25,000,000.00) for repair, maintenance and/or  
1007 reconstruction of roads, streets and bridges in the state and that  
1008 such funds were not allocated and used for such purposes in the  
1009 department's budget for the previous fiscal year. For subsequent  
1010 fiscal years, the Legislature shall not appropriate monies in the



FFW 50 Bonds  
2% -  
25, million -

962 (17) This section shall be deemed to be full and complete  
963 authority for the exercise of the powers herein granted, but this  
964 section shall not be deemed to repeal or to be in derogation of  
965 any existing law of this state.

966 **SECTION 6.** (1) An amount equal to the use tax revenue above  
967 the first Fifty Million Dollars (\$50,000,000.00) collected from  
968 voluntary taxpayers and deposited into the State General Fund  
969 during the preceding fiscal year, not to exceed Two Hundred  
970 Million Dollars (\$200,000,000.00), shall be allocated and  
971 distributed in the manner provided in this section. For the  
972 purposes of this section, the term "voluntary taxpayer" means a  
973 taxpayer that does not have nexus with this state for sales tax  
974 purposes but voluntarily collects and remits use tax to this state  
975 on behalf of this state. In addition, if after July 1, 2017,  
976 taxpayers that were not required to collect and remit use tax to  
977 this state because of the ruling in *Quill Corp. v. North Dakota*,  
978 504 U.S. 298 (1992), are required after enactment of a law by the  
979 Congress of the United States, by a ruling of the Supreme Court of  
980 the United States or by other lawful means allowing the state to  
981 require such taxpayers to collect and remit use tax to this state,  
982 then an amount equal to the use tax revenue above the first Fifty  
983 Million Dollars (\$50,000,000.00) collected from such taxpayers and  
984 deposited into the State General Fund during the preceding fiscal  
985 year, not to exceed Two Hundred Million Dollars (\$200,000,000.00),

