

ee that is being repaired; and

- (2) A record of the repair order for the vehicle is retained either by the lessor for two years for verification purposes or by a motor vehicle repair dealer for two years as provided in section 437B-16."

(b) There is levied and shall be assessed and collected each month a tour vehicle surcharge tax of:

- (1) \$65 for each tour vehicle used or partially used during the month that falls into the over twenty-five passenger seat category; and
- (2) \$15 for each tour vehicle used or partially used during the month that falls into the eight to twenty-five passenger seat category.

The tour vehicle surcharge tax shall be levied upon the tour vehicle operator.

(c) Except as provided in this section, and notwithstanding any other law to the contrary all taxes collected under §251-2 and deposited into the state highway fund shall only be used for the purposes in §248-9 and shall not be transferred to the General Fund or any other fund except for purposes allowed in 248-9 (3)."