70a-105. Taking materials from rivers and islands; disposition of proceeds from sales; expenses. (a) The proceeds derived from the sale of any state property under the provisions of article 1 of chapter 70a of Kansas Statutes Annotated shall be paid to the state treasurer by the director of taxation. The state treasurer shall deposit the entire amount in the state treasury and credit it to the sand royalty fund which is hereby created. At the end of each fiscal year, the amounts payable to the drainage districts and counties from the proceeds derived from sand taken from the bed of any navigable stream shall be paid from the sand royalty fund to drainage districts and counties as provided by K.S.A. 82a-309 and amendments thereto.

(b) All necessary and reasonable expenses incurred by the director of taxation in carrying out the provisions of this act shall be paid from the sand royalty fund. On or before the 15th day of each month, the director of accounts and reports shall transfer moneys in the sand royalty fund to the state water plan fund created by K.S.A. 82a-951 and amendments thereto in an amount certified monthly by the director of taxation as equal to the moneys in the sand royalty fund at the end of the preceding month in excess of those needed for: (1) Payment of such expenses incurred by the director of taxation; and (2) annual payments to drainage districts and counties as provided by K.S.A. 82a-309 and amendments thereto.