§ 27.15 State aid; snowmobile enforcement. 1. Every county, city, town or village enforcing the provisions of this chapter relating to snowmobiles shall be entitled to receive state aid as hereinafter provided. A county, city, town or village seeking reimbursement for expenditures incurred in enforcement of this article, including expenditures incurred for signs and markers therefor, shall submit to the commissioner by January first of each year an estimate of such expenditures for the current fiscal year, in such form and containing such information as the commissioner may require. Within one month after the close of the fiscal year, each such county, city, town or village shall submit to the commissioner a statement of authorized expenditures actually incurred, in such form and containing such information as he may require. For the purpose of this section, "fiscal year" shall mean the period from April first through March thirty-first.

2. The amount of state aid to be allocated to counties, cities, towns or villages shall be determined by the commissioner as hereinafter provided. The commissioner shall determine the percentage proportion which the authorized expenditures of each individual county, city, town or village, but not exceeding fifty thousand dollars for each county including the municipalities therein, shall bear to the total authorized expenditures of all the counties, cities, towns or villages for enforcement of such provisions during the fiscal year. Such percentage proportion shall then be applied against an amount equal to twenty-five percent of the amount received by the state in fees received for registration of snowmobiles during such fiscal year, to the extent only and not exceeding the sum of two hundred thousand dollars. The amount thus determined shall constitute the maximum amount of state aid to which each county, city, town or village shall be entitled. Provided, however, that no county, city, town or village shall receive state aid in an amount in excess of three-quarters of its authorized expenditures as approved by the commissioner for such fiscal year. The commissioner shall certify to the comptroller the amount thus determined for each county, city, town or village as the amount of state aid to be apportioned to such county, city, town or village.