

State of South Dakota

NINETIETH SESSION
LEGISLATIVE ASSEMBLY, 2015

555W0290

SENATE BILL NO. 79

Introduced by: Senators Olson, Bradford, Brown, Frerichs, Greenfield (Brock), Monroe, and Peterson (Jim) and Representatives Verchio, Brunner, Campbell, Feickert, Kirschman, Langer, Marty, May, Otten (Herman), Qualm, and Stalzer

1 FOR AN ACT ENTITLED, An Act to revise certain provisions concerning the manner in which
2 county wheel taxes are imposed.

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

4 Section 1. That § 32-5A-1 be amended to read as follows:

5 32-5A-1. Any county may, by ordinance, impose a wheel tax on all motor vehicles, as
6 defined in § 32-3-1, registered in the county at a rate not to exceed four dollars per vehicle
7 wheel. The county may exempt all trailers, as defined in subdivision 32-3-1(23), from the wheel
8 tax imposed by this section. The tax shall be administered and collected by the county. The total
9 vehicle tax may not exceed sixteen dollars per vehicle.

