

# Memo

**To:** Fred Baatz, Legislative Research Council  
**From:** Peggy Laurenz, Director - Division of Motor Vehicles  
**Date:** July 22, 2014  
**Re:** Information Requested from Highway Needs and Financing Committee Meeting, June 17, 2014

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This document includes the information requested by the Highway Needs and Financing Committee from the June 17th meeting. Please feel free to contact me if you have questions on any of the information.

1. The committee requested information on the motor fuel tax rates in other States. This information is available through the Federation of Tax Administrators and is enclosed. The chart shows the rates and fees applicable in all States.

**Attachment 1a - State Motor Fuel Tax Rates**

2. Information was requested pertaining to the cost of registering a motorhome in South Dakota in comparison to our surrounding states. Information was also requested on licensing/registering a similar motorhome in a State such as California or Arizona. A chart is included that depicts this information.

**Attachment 2a - Motorhome Registration Fees for SD and surrounding States**

**Attachment 2b - Motorhome Registration Fees charged in California and Arizona**

3. Information was requested to compare the numbers of agricultural vehicles vs. commercial vehicles licensed/registered in South Dakota. The first attachment is a chart show specific registration fees for various weights of vehicles for both Agricultural and Commercially registered vehicles. The second attachment is a spreadsheet that shows all vehicles registered by specific weight. The second page of this spreadsheet shows totals for Agriculture vs Commercial vehicles

**Attachment 3a - Agriculture vs. Commercial Registration Fees Cost Comparison**

**Attachment 3b - Agricultural vs. Commercial Vehicle Count by Weight Comparison**

4. Information was discussed and requested to show how the monies sent to the Local Government Highway & Bridge Fund are disbursed among Counties, Municipalities and Townships. The disbursement is defined in statute. Relevant statutes are attached.

**Attachment 4a - SDCL 32-10-35 and SDCL 32-11-35 which determine funding distribution**

5. Two questions were asked regarding township issues:

Question 1 was how much money is transferred from Counties to Townships. The Division of Motor Vehicles has no knowledge of what happens to the money after it is sent to local governments per the existing Statutes. We suggest possibly contacting the County Association or Township Association for this information.

Question 2 was related to property tax opt outs as they relate to Townships. Attached is a document prepared by the Division of Property and Special Taxes that provides information on this subject.

**Attachment 5a - Township Opt Out chart**

6. Information was requested as to how many vehicles are registered in each County and subject to the current wheel tax. The attached spreadsheet shows the number of vehicles registered by County, the wheel tax imposed by that county, the amount of money currently collected and money that could be collected under the current Statutes but is not.

**Attachment 6a - Information Provided on Number of Vehicles per County, Current Wheel Tax Rate and Potential Wheel Tax Collection at Maximum Rate of \$4 per wheel and \$16 per vehicle**

7. Information was requested to compare the number of vehicles registered to the annual revenues collected. The attached chart shows number of licensed vehicles and license fees collected for the last 5 years.

**Attachment 7a - Number of Registrations per Year by Vehicle Type**

**Attachment 7b - Comparison of Vehicles Registered to License Fees Collected**

8. Information was requested as to the distribution of fines collected for Overweight Violations. While, the Division is not involved in this process, we have attached Article 8, Section 3 of the South Dakota Constitution which discusses this topic. More detailed information could possibly be obtained from the Department of Public Safety or the Unified Judicial System.

**Attachment 8a – South Dakota Constitution Article 8, Section 3**

9. The Division was asked to provide information showing the MSRP (manufacture suggested retail price) of a new vehicle in comparison to the actual sale price of the vehicle. The Division does not have or collect MSRP information so we are not able to provide the comparison requested.

10. A question was asked about whether there were penalties for not registering a vehicle in a given year. While there is not a penalty for not registering a vehicle, when the vehicle is registered, the license fee must be paid for the current full year no matter what point of the year the individual renews the vehicle registration. For example, if your renewal month is April but you do not register until November, you still pay for one full year even though 7 months of the year have passed. A person who operates a motor vehicle without a valid registration is guilty of a Class 2 misdemeanor.
  
11. The Division was asked if we could provide the number of vehicle registrations for non-residents who have South Dakota post office box numbers. We do not have accurate information about post office box addresses. In addition, we would not have any knowledge of whether the individuals using the post office box address are South Dakota or non-South Dakota residents.
  
12. We were asked to provide the FY2014 License Fees collected. We are still collecting this information and will provide it to you as soon as it is complete.

1a

## State Motor Fuel Tax Rates

(January 1, 2014)

	GASOLINE			DIESEL FUEL			GASOHOL			Notes
	Excise	Fee/Tax	Total	Excise	Fee/Tax	Total	Excise	Fee/Tax	Total	
Alabama /1	16.0	2.0	18.0	19.0		19.0	16.0	2.0	18.0	Inspection fee
Alaska	8.0		8.0	8.0		8.0	8.0		8.0	
Arizona	18.0	1.0	19.0	26.0	1.0	27.0	18.0	1.0	19.0	/9 LUST Tax
Arkansas	21.5	0.3	21.8	22.5	0.3	22.8	21.5	0.3	21.8	Environmental fee
California	39.5	7.0	46.5	10.0	28.0	38.0	39.5	7.0	46.5	Includes prepaid sales tax /8
Colorado	22.0		22.0	20.5		20.5	20.0		20.0	
Connecticut	25.0		25.0	54.9		54.9	25.0		25.0	Plus a 8.1% Petroleum tax
Delaware	23.0		23.0	22.0		22.0	23.0		23.0	Plus 0.9% GRT
Florida /2	4.0	13.1	17.1	4.0	27.3	31.3	4.0	13.1	17.1	Sales tax added to excise /2
Georgia	7.5	11.8	19.3	7.5	13.8	21.3	7.5	11.8	19.3	Sales tax added to excise
Hawaii /1	17.0		17.0	17.0		17.0	17.0		17.0	Sales tax additional
Idaho	25.0	1	26.0	25.0	1	26.0	25.0	1	26.0	Clean water tax /7
Illinois /1	19.0	1.1	20.1	21.5	1.1	22.6	19.0	1.1	20.1	Sales tax add., env. & LUST fee /3
Indiana	18.0		18.0	16.0		16.0	18.0		18.0	Sales tax additional /3
Iowa	21.0	1.0	22.0	22.5	1.0	23.5	19.0	1.0	20.0	Environmental fee
Kansas	24.0	1.03	25.03	26.0	1.03	27.030	24.0	1.03	25.03	Environmental & Inspection fees
Kentucky	29.4	1.4	30.8	26.4	1.4	27.8	29.4	1.4	30.8	Environmental fee /4 /3
Louisiana	20.0	0.125	20.125	20.0	0.125	20.125	20.0	0.125	20.125	Inspection fee
Maine	30.0		30.0	31.2		31.2	30.0		30.0	/5
Maryland	27.0		27.0	27.75		27.75	27.0		27.0	
Massachusetts	24.0		24.0	24.0		24.0	24.0		24.0	
Michigan	19.0		19.0	15.0		15.0	19.0		19.0	Sales tax additional
Minnesota	28.5	0.1	28.6	28.5	0.1	28.6	28.5	0.1	28.6	Inspect fee /5
Mississippi	18.0	0.4	18.4	18.0	0.4	18.4	18.0	0.4	18.4	Environmental fee
Missouri	17.0	0.3	17.3	17.0	0.3	17.3	17.0	0.3	17.3	Inspection fee
Montana	27.0		27.0	27.75		27.75	27.0		27.0	
Nebraska	26.4	0.9	27.3	26.4	0.3	26.7	26.4	0.9	27.3	Petroleum fee /5
Nevada /1	23.0	0.805	23.805	27.0	0.75	27.75	23.0	0.805	23.805	Inspection & cleanup fee
New Hampshire	18.0	1.625	19.625	18.0	1.625	19.625	18.0	1.625	19.625	Oil discharge cleanup fee
New Jersey	10.5	4.0	14.50	13.5	4.0	17.50	10.5	4.0	14.50	Petroleum fee
New Mexico	17.0	1.875	18.875	21.0	1.875	22.875	17.0	1.875	18.875	Petroleum loading fee
New York	8.0	18.4	26.4	8.0	16.65	24.65	8.0	18.4	26.4	Petroleum Tax, Sales tax additional
North Carolina	37.5	0.25	37.75	37.5	0.25	37.75	37.5	0.25	37.75	/4 Inspection tax
North Dakota	23.0		23.0	23.0		23.0	23.0		23.0	
Ohio	28.0		28.0	28.0		28.0	28.0		28.0	
Oklahoma	16.0	1.0	17.0	13.0	1.0	14.0	16.0	1.0	17.0	Environmental fee
Oregon /1	30.0		30.0	30.0		30.0	30.0		30.0	
Pennsylvania	40.7		40.7	51.0		51.0	40.7		40.7	Oil franchise tax only
Rhode Island	32.0	1	33.0	32.0	1	33.0	32.0	1	33.0	LUST tax
South Carolina	16.0	0.75	16.75	16.0	0.75	16.75	16.0	0.75	16.75	Inspection fee & LUST tax
South Dakota /1	22.0	2	24.0	22.0	2	24.0	22.0	2	24.0	Inspection fee
Tennessee /1	20.0	1.4	21.4	17.0	1.4	18.4	20.0	1.4	21.4	Petroleum Tax & Envir. Fee
Texas	20.0		20.0	20.0		20.0	20.0		20.0	
Utah	24.5		24.5	24.5		24.5	24.5		24.5	
Vermont /10	18.2	13.77	31.97	27.0	4.0	31.0	18.2	13.77	31.97	Cleanup Fee & Trans. Fee
Virginia /1	11.1		11.1	20.2		20.2	11.1		11.1	/6
Washington	37.5		37.5	37.5		37.5	37.5		37.5	0.5% privilege tax
West Virginia	20.5	15.2	35.7	20.5	15.2	35.7	20.5	15.2	35.7	Sales tax added to excise
Wisconsin	30.9	2.0	32.9	30.9	2.0	32.9	30.9	2.0	32.9	Petroleum Insp. Fee
Wyoming	23.0	1	24.0	23.0	1	24.0	23.0	1	24.0	License tax
Dist. of Columbia	23.5		23.5	23.5		23.5	23.5		23.5	
Federal	18.3	0.1	18.4	24.3	0.1	24.4	13.0	0.1	13.1	/7 LUST tax

SOURCE: Compiled by FTA from various sources.

/1 Tax rates do not include local option taxes. In AL, 1 - 3 cents; HI, 8.8 to 18.0 cent; IL, 5 cents in Chicago and 6 cents in Cook county (gasoline only); NV, 4.0 to 9.0 cents; OR, 1 to 3 cents; SD and TN, one cent; and VA 2%.

/2 Local taxes for gasoline and gasohol vary from 10.8 cents to 19.1 cents. Plus a 2.071 cent per gallon pollution tax.

/3 Carriers pay an additional surcharge equal to IL-21.0 cents (g) 19.5 cents (d), IN-11 cents, KY-2% (g) 4.7% (d).

/4 Tax rate is based on the average wholesale price and is adjusted quarterly. The actual rates are: KY, 9%; and NC, 17.5¢ + 7%.

/5 Portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation.

/6 Large trucks pay an additional (d) 3.5 cents (g) 12.6 cents. Actual rates (g) 3%, (d) 6%.

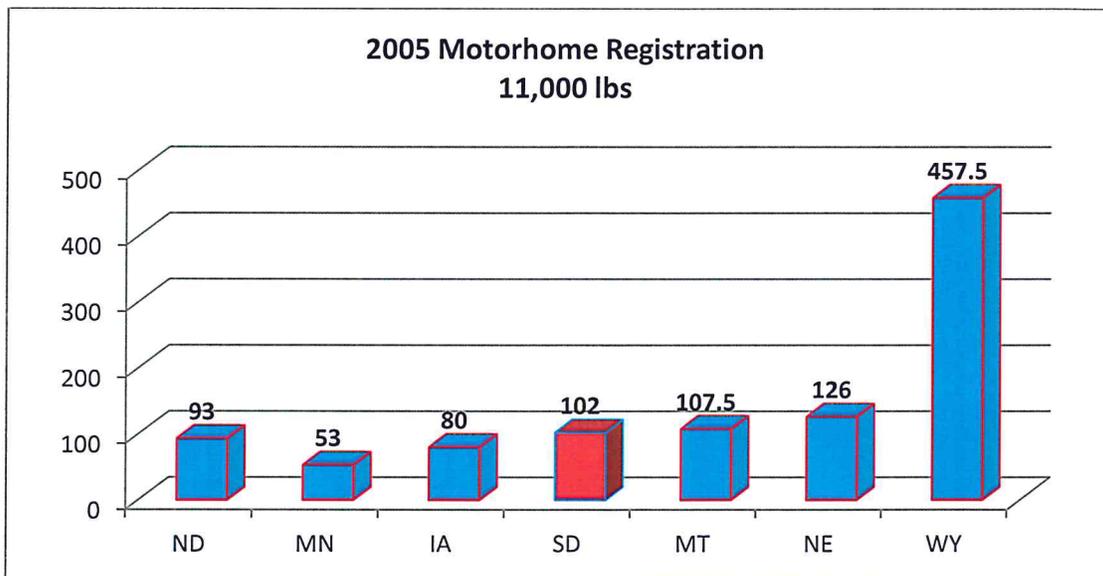
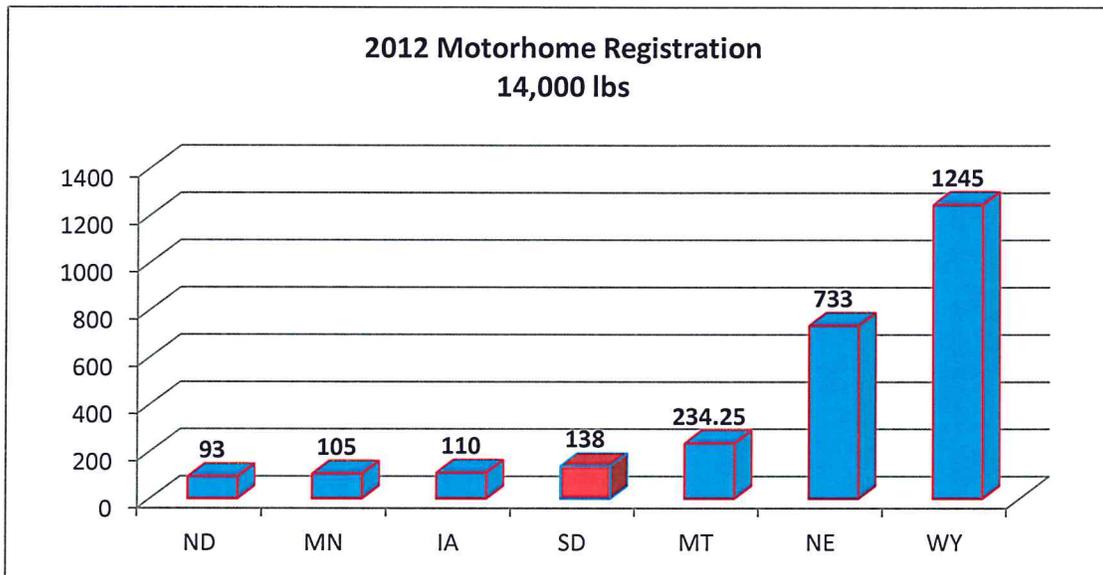
/7 Tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the max. 10% ethanol).

/8 California Gasoline subject to 2.25% sales tax. Diesel subject to a 9% sales tax.

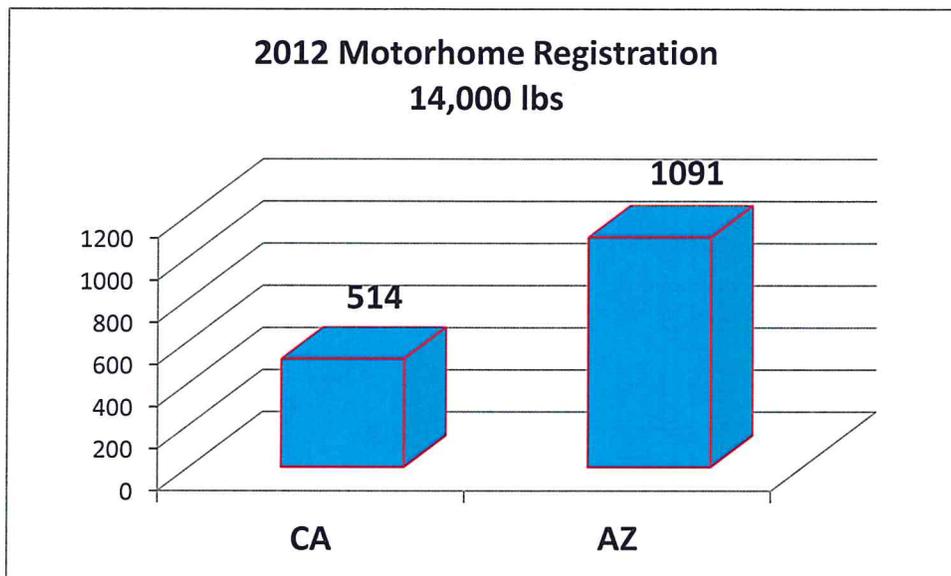
/9 Diesel rate specified is the fuel use tax rate on large trucks. Small vehicles are subject to 18 cent tax rate.

/10 Diesel rate scheduled to increase by 1 cent on July 1, 2014.

# Motorhome Registration Cost Regional Comparison



# Motorhome Registration Cost California and Arizona Comparison



## Commercial vs. Agriculture Registration Fees Cost Comparison

Gross Maximum Weight	Non-Commercial Gross Weight Fees	Commercial Fees
15 Ton 2011 Truck Similar to a Pickup	\$ 270.00	\$ 450.00
15 Ton 2004 Truck Similar to a Pickup	\$ 189.00	\$ 405.00
27 Ton 2011 Truck Similar to a Grain Truck	\$ 558.00	\$ 930.00
27 ton 2004 Truck Similar to a Grain Truck	\$ 390.60	\$ 837.00
40 Ton 2011 Truck Similar to a Semi Truck	\$ 874.20	\$ 1,457.00
40 Ton 2004 Truck Similar to a Semi Truck	\$ 611.94	\$ 1,311.30

### Notes:

\*A commercially registered vehicle pays 90% of the license fee when the vehicle is 10 years old and older (32-9-15)

\*A non-commercial registered vehicle pays 70% of the license fee when the vehicle is 10 years old and older (32-5-30)

\*For a vehicle in excess of 20,000 pounds, the license fee shall be 60% of the total license fee established per 32-9-15. (32-5-6.3)

\*New Commercial vehicle (32-9-15)

Commercial vs. Ag

36

Number of Vehicles per Gross Weight Breakdown

Tons	Commercial	Non-Commercial (Ag)	Total
2	426		426
3	3971		3971
4	5496	3602	9098
5	4371	686	5057
6	3269	595	3864
7	1726	389	2115
8	3034	732	3766
9	1003	304	1307
10	3326	1334	4660
11	569	278	847
12	2683	1278	3961
13	1966	904	2870
14	550	896	1446
15	652	1665	2317
16	689	1561	2250
17	385	468	853
18	308	494	802
19	97	123	220
20	507	827	1334
21	57	149	206
22	142	402	544
23	164	1181	1345
24	290	977	1267
25	354	875	1229
26	287	541	828
27	689	1417	2106
28	104	132	236
29	71	171	242
30	113	273	386
31	38	28	66
32	84	115	199
33	42	84	126
34	39	52	91
35	53	91	144
36	82	38	120
37	48	33	81
38	26	97	123
39	44	37	81
40	416	5401	5817
41	24	412	436
42	82	866	948
43	108	375	483
44	131	662	793
45	143	645	788
46	65	201	266
47	52	73	125

**Commercial vs. Ag  
Number of Vehicles per Gross Weight Breakdown**

Tons	Commercial	Non-Commercial (Ag)	Total
49	31	96	127
50	124	358	482
51	7	26	33
52	17	32	49
53	22	34	56
54	4	25	29
55	48	76	124
56	9	44	53
57	10	94	104
58	16	131	147
59	5	19	24
60	59	303	362
61	5	20	25
62	8	98	106
63	14	44	58
64	17	42	59
65	42	84	126
66	20	25	45
67	17	10	27
68	13	14	27
69	2	6	8
70	30	63	93
71	3	0	3
72	12	7	19
73	1	5	6
74	25	4	29
75	80	53	133
76	7	3	10
77	0	3	3
78	4	2	6
79	0	4	4
80	30	28	58
82	1	3	4
83	1	0	1
85	2	0	2
86	6	0	6
87	5	0	5
88	1	0	1
90	1	0	1
95	0	1	1
<b>Totals</b>	<b>39,475</b>	<b>33,221</b>	<b>72,696</b>

**NOTE:**

Vehicles over 27 tons is weight "Heavy Vehicle Use Tax" is applied  
Broken out as follows:

> 27 tons                      2,464                      11,543

\*\* Count taken one day July 2014

4a

**32-10-35.** Fees collected by the secretary of revenue and not otherwise provided for shall be distributed as provided by this section. Fees collected under chapter 32-10 by the secretary of revenue pursuant to § 32-5B-1 shall be deposited in the state highway fund. Fees collected under chapter 32-10 by the secretary of revenue pursuant to chapter 32-9 shall be distributed with

- fifty-seven percent to the local government highway and bridge fund,
- forty-one and one-half percent to counties,
- one-half percent to the state motor vehicle fund, and
- one percent to the state license plate special revenue fund.

The counties' portion shall be distributed among the counties, pro rata,

- twenty-five percent according to truck registrations,
- twenty-five percent according to population, and
- fifty percent according to total road mileage.

Each county shall distribute

- fifty-four percent of its portion to the county road and bridge fund,
- thirty-four percent of its portion to the special highway fund as provided by subdivision 32-11-4.1(2), and
- twelve percent of its portion to the municipalities of the county pursuant to subdivision 32-11-4.1(3).

4a

**32-11-35.** By the fifteenth day of January, May, July, and October, the secretary of revenue shall apportion moneys in the local government highway and bridge fund as provided by this section.

Each county shall receive for the maintenance and construction of highways and bridges on the county highway system the following portions of the fund:

AURORA	0.8617309603 %
BEADLE	2.0755107734 %
BENNETT	0.4734169574 %
BON HOMME	1.0169475454 %
BROOKINGS	2.1666130448 %
BROWN	3.3837994168 %
BRÜLE	0.8685550126 %
BUFFALO	0.1942359749 %
BUTTE	0.9414879792 %
CAMPBELL	0.5549615991 %
CHARLES MIX	1.3836481578 %
CLARK	1.0622839396 %
CLAY	1.1000055795 %
CODINGTON	1.9607491030 %
CORSON	0.7630419859 %
CUSTER	0.6413765166 %
DAVISON	1.6352521120 %
DAY	1.3459975332 %
DEUEL	0.8554833973 %
DEWEY	0.4886083669 %
DOUGLAS	0.6975344528 %
EDMUNDS	0.9950255066 %
FALL RIVER	0.8157379401 %
FAULK	0.7853236077 %
GRANT	1.4775883396 %
GREGORY	1.0004275289 %
HAAKON	0.7713979701 %
HAMLIN	0.8453020898 %
HAND	1.0317240142 %
HANSON	0.6541118086 %
HARDING	0.7525179093 %
HUGHES	1.1080693584 %

HUTCHINSON	1.5017102025 %
HYDE	0.4292080042 %
JACKSON	0.4560146613 %
JÉRAULD	0.5365174265 %
JONES	0.4170248305 %
KINGSBURY	1.1599421375 %
LAKE	1.2709474261 %
LAWRENCE	1.3890380456 %
LINCOLN	1.7910561825 %
LYMAN	0.8324312504 %
McCOOK	0.8705021402 %
McPHERSON	0.8377215214 %
MARSHALL	1.0509208775 %
MEADE	1.7355156417 %
MELLETTTE	0.4756255207 %
MINER	0.7421074191 %
MINNEHAHA	6.6748549646 %
MOODY	1.0900595183 %
PENNINGTON	4.3779103882 %
PERKINS	1.2068983310 %
POTTER	0.6522667104 %
ROBERTS	1.5113164284 %
SANBORN	0.7349600188 %
SHANNON	0.2495434791 %
SPINK	1.7564065178 %
STANLEY	0.5116293810 %
SULLY	0.7146023779 %
TODD	0.4212731230 %
TRIPP	1.3577222772 %
TURNER	1.4567334816 %
UNION	1.3409371240 %
WALWORTH	0.8588951448 %
YANKTON	1.6781556555 %
ZIEBACH	0.3321176342 %

Each municipality shall receive for construction and maintenance of their municipal streets system the following portions of the fund:

ABERDEEN	0.8781843448 %
BROOKINGS	0.5844289083 %
HURON	0.6213631579 %
MADISON	0.3290974035 %
MITCHELL	0.6839268447 %
PIERRE	0.5417440913 %
RAPID CITY	1.2501421701 %
SIOUX FALLS	3.3351366950 %
SPEARFISH	0.2262511353 %
STURGIS	0.2319356042 %
VERMILLION	0.3250880870 %
WATERTOWN	0.7594339942 %
YANKTON	0.4846892685 %
ALCESTER	0.0103439181 %
ALEXANDRIA	0.0148248028 %
ARLINGTON	0.0396294889 %
ARMOUR	0.0280444979 %
AURORA	0.0194171671 %
AVON	0.0258652213 %
BALTIC	0.0212412877 %
BELLE FOURCHE	0.1278699671 %
BERESFORD	0.0467641781 %
BIG STONE CITY	0.0560130319 %
BOWDLE	0.0348526409 %
BOX ELDER	0.0518774378 %
BRANDON	0.0925506907 %
BRIDGEWATER	0.0311886150 %
BRITTON	0.0748343262 %
BURKE	0.0516564518 %
CANISTOTA	0.0342390103 %
CANTON	0.1105689378 %
CASTLEWOOD	0.0360394538 %
CENTERVILLE	0.0352206220 %
CHAMBERLAIN	0.0695533540 %
CLARK	0.0774664267 %
CLEAR LAKE	0.0392388173 %

COLMAN	0.0336026891 %
COLTON	0.0395318210 %
CORSICA	0.0135630125 %
CROOKS	0.0169350213 %
CUSTER	0.0530336678 %
DEADWOOD	0.0546081927 %
DELL RAPIDS	0.0828036319 %
DESMET	0.0655016161 %
DUPREE	0.0330610763 %
EDGEMONT	0.0506521496 %
ELK POINT	0.0259451314 %
ELKTON	0.0454678587 %
ESTELLINE	0.0307190198 %
EUREKA	0.0703386433 %
FAITH	0.0202231739 %
FAULKTON	0.0492512566 %
FLANDREAU	0.0759895697 %
FORT PIERRE	0.0543911529 %
FREEMAN	0.0313326504 %
GARRETSON	0.0237007429 %
GETTYSBURG	0.0945948107 %
GREGORY	0.0811067755 %
GROTON	0.0545174306 %
HARRISBURG	0.0130855250 %
HARTFORD	0.0405509214 %
HERREID	0.0260871938 %
HIGHMORE	0.0482134118 %
HILL CITY	0.0130835520 %
HOT SPRINGS	0.1275236900 %
HOVEN	0.0329486102 %
HOWARD	0.0476293775 %
IPSWICH	0.0489987012 %
IRENE	0.0110058894 %
JEFFERSON	0.0058058139 %
KADOKA	0.0494317942 %
KIMBALL	0.0590851312 %
LAKE ANDES	0.0187246129 %
LAKE PRESTON	0.0441705528 %

LEAD	0.1207984168 %
LEMMON	0.1045076089 %
LENNOX	0.0490440822 %
LEOLA	0.0252377791 %
MCLAUGHLIN	0.0394558571 %
MARION	0.0283138246 %
MARTIN	0.0443787137 %
MENNO	0.0273272801 %
MILBANK	0.1307625153 %
MILLER	0.0826250674 %
MISSION	0.0299258381 %
MOBRIDGE	0.1602710451 %
MURDO	0.0439041859 %
NEWELL	0.0354060923 %
NEW UNDERWOOD	0.0238852267 %
NORTH SIOUX CITY	0.1245038776 %
ONIDA	0.0210765348 %
PARKER	0.0296969598 %
PARKSTON	0.0438420336 %
PHILIP	0.0378724533 %
PLANKINTON	0.0500848866 %
PLATTE	0.0258760733 %
PRESHO	0.0251549094 %
REDFIELD	0.0978711247 %
ST. FRANCIS	0.0341038537 %
SALEM	0.0265775064 %
SCOTLAND	0.0273134685 %
SELBY	0.0283187573 %
SISSETON	0.1131793343 %
SPRINGFIELD	0.0492088351 %
TEA	0.0153052500 %
TIMBER LAKE	0.0352541645 %
TRIPP	0.0256373296 %
TYNDALL	0.0507675753 %
VALLEY SPRINGS	0.0195996778 %
VIBORG	0.0195394986 %
VOLGA	0.0421372848 %
WAGNER	0.0386074289 %

WALL	0.0409267948 %
WAUBAY	0.0588513202 %
WEBSTER	0.1119214902 %
WESSINGTON SPRINGS	0.0713232146 %
WHITE RIVER	0.0363620538 %
WHITEWOOD	0.0200179726 %
WILMOT	0.0237628952 %
WINNER	0.1394885006 %
WOONSOCKET	0.0430182690 %
AGAR	0.0078854495 %
AKASKA	0.0256718586 %
ALBEE	0.0013594582 %
ALPENA	0.0419458952 %
ALTAMONT	0.0108036478 %
ANDOVER	0.0182066771 %
ARTAS	0.0121562002 %
ARTESIAN	0.0244712341 %
ASHTON	0.0106882221 %
ASTORIA	0.0118977256 %
BADGER	0.0314470896 %
BANCROFT	0.0113383549 %
BATESLAND	0.0056440206 %
BELVIDERE	0.0085681382 %
BISON	0.0252545503 %
BLUNT	0.0183260490 %
BONESTEEL	0.0295696956 %
BRADLEY	0.0089055364 %
BRANDT	0.0213113323 %
BRENTFORD	0.0067085020 %
BRISTOL	0.0272700606 %
BROADLAND	0.0032220540 %
BRUCE	0.0235655863 %
BRYANT	0.0165917039 %
BUFFALO	0.0081715473 %
BUFFALO GAP	0.0200712460 %
BUSHNELL	0.0160333197 %
BUTLER	0.0202527702 %
CAMP CROOK	0.0071159448 %

CANOVA	0.0213764443 %
CARTHAGE	0.0600943662 %
CAVOUR	0.0033956859 %
CENTRAL CITY	0.0022601732 %
CHANCELLOR	0.0101614074 %
CHELSEA	0.0062497588 %
CLAIRE CITY	0.0026912931 %
CLAREMONT	0.0118799678 %
COLOME	0.0268507792 %
COLUMBIA	0.0443678617 %
CONDE	0.0276962478 %
CORONA	0.0078459877 %
COTTONWOOD	0.0089884061 %
CRESBARD	0.0349542550 %
DALLAS	0.0181682018 %
DANTE	0.0141026523 %
DAVIS	0.0032131751 %
DELMONT	0.0203632632 %
DIMOCK	0.0027465396 %
DOLAND	0.0209029029 %
DOLTON	0.0130490229 %
DRAPER	0.0098940539 %
EAGLE BUTTE	0.0265242330 %
EDEN	0.0167120623 %
EGAN	0.0202577029 %
EMERY	0.0124393385 %
ERWIN	0.0068969320 %
ETHAN	0.0132344933 %
FAIRBURN	0.0257497956 %
FAIRFAX	0.0193954631 %
FAIRVIEW	0.0047719153 %
FARMER	0.0018537169 %
FLORENCE	0.0187995903 %
FRANKFORT	0.0186190526 %
FREDERICK	0.0223314193 %
FRUITDALE	0.0049662646 %
FULTON	0.0302711287 %
GARDEN CITY	0.0152578958 %

GARY	0.0223107018 %
GAYVILLE	0.0181307132 %
GEDDES	0.0256777779 %
GLENHAM	0.0100834704 %
GOODWIN	0.0203987788 %
GRENVILLE	0.0180942110 %
HARROLD	0.0097243682 %
HAYTI	0.0136695593 %
HAZEL	0.0088167474 %
HECLA	0.0276419878 %
HENRY	0.0191290961 %
HERMOSA	0.0032684216 %
HERRICK	0.0113728840 %
HETLAND	0.0166834525 %
HILLSVIEW	0.0114774577 %
HITCHCOCK	0.0130815789 %
HOSMER	0.0080640140 %
HUDSON	0.0141874952 %
HUMBOLT	0.0197377940 %
HURLEY	0.0141440872 %
INTERIOR	0.0045321850 %
IROQUOIS	0.0275512257 %
ISABEL	0.0171510746 %
JAVA	0.0126652571 %
KENNEBEC	0.0100292105 %
KEYSTONE	0.0306006345 %
KRANZBURG	0.0130865116 %
LABOLT	0.0155775362 %
LAKE CITY	0.0084310085 %
LAKE NORDEN	0.0201057751 %
LANE	0.0104475053 %
LANGFORD	0.0325520193 %
LEBANON	0.0241861227 %
LESTERVILLE	0.0229835251 %
LETCHER	0.0145949380 %
LILY	0.0091314551 %
LONG LAKE	0.0123475898 %
LOWRY	0.0086736984 %

MCINTOSH	0.0477586149 %
MARVIN	0.0279636013 %
MELLETTE	0.0162839020 %
MIDLAND	0.0280474576 %
MISSION HILL	0.0114735115 %
MONROE	0.0106388949 %
MONTROSE	0.0199696319 %
MORRISTOWN	0.0105096576 %
MOUND CITY	0.0051704793 %
MT. VERNON	0.0233613716 %
NAPLES	0.0083047308 %
NEW EFFINGTON	0.0169261424 %
NISLAND	0.0102955775 %
NORTHVILLE	0.0218815550 %
NUNDA	0.0096641890 %
OACOMA	0.0148070450 %
OELRICHS	0.0092873291 %
OLDHAM	0.0291464680 %
OLIVET	0.0046772070 %
ONAKA	0.0093465217 %
ORIENT	0.0058590872 %
ORTLEY	0.0184434477 %
PEEVER	0.0162296421 %
PICKSTOWN	0.0069212799 %
PIERPONT	0.0187699939 %
POLLOCK	0.0165936770 %
PRINGLE	0.0072076935 %
PUKWANA	0.0240687240 %
QUINN	0.0095388979 %
RAMONA	0.0139852536 %
RAVINIA	0.0056528995 %
RAYMOND	0.0088996171 %
REE HEIGHTS	0.0197654172 %
RELIANCE	0.0079416825 %
REVILLO	0.0111696558 %
ROCKHAM	0.0091699303 %
ROSCOE	0.0180784263 %
ROSHOLT	0.0237155411 %

ROSLYN	0.0115711794 %
ROSWELL	0.0019089634 %
ST. LAWRENCE	0.0285811781 %
SENECA	0.0190797689 %
SHERMAN	0.0034164033 %
SINAI	0.0223935716 %
SOUTH SHORE	0.0208890913 %
SPENCER	0.0167781608 %
STICKNEY	0.0205536662 %
STOCKHOLM	0.0088769266 %
STRANDBURG	0.0062625839 %
STRATFORD	0.0093041003 %
SUMMIT	0.0223402982 %
TABOR	0.0148889282 %
TOLSTOY	0.0125902798 %
TORONTO	0.0167406721 %
TRENT	0.0205546528 %
TULARE	0.0175022844 %
TURTON	0.0079732519 %
TWIN BROOKS	0.0208210198 %
UTICA	0.0176877547 %
VEBLEN	0.0298676320 %
VERDON	0.0017580221 %
VIENNA	0.0196638032 %
VILAS	0.0047926327 %
VIRGIL	0.0091837419 %
VOLIN	0.0139517110 %
WAKONDA	0.0169764562 %
WALLACE	0.0072747785 %
WARD	0.0094126202 %
WARNER	0.0227990413 %
WASTA	0.0087111871 %
WENTWORTH	0.0106645451 %
WESSINGTON	0.0283069187 %
WESTPORT	0.0181228208 %
WETONKA	0.0035722773 %
WHITE	0.0258760733 %
WHITE LAKE	0.0375735304 %

WHITE ROCK	0.0220078327 %
WILLOW LAKE	0.0296644039 %
WINFRED	0.0068041968 %
WITTEN	0.0089124422 %
WOLSEY	0.0552780564 %
WOOD	0.0033374797 %
WORTHING	0.0062379203 %
YALE	0.0099601524 %

Each county shall receive for construction and maintenance of roads and bridges on the township road system the following portions of the fund:

AURORA	0.0632253218 %
BEADLE	0.1260019718 %
BENNETT	0.0441786605 %
BON HOMME	0.0617151584 %
BROOKINGS	0.0879797802 %
BROWN	0.1958233148 %
BRULE	0.0572311771 %
BUFFALO	0.0172492386 %
BUTTE	0.0529833869 %
CAMPBELL	0.0518389092 %
CHARLES MIX	0.1013915990 %
CLARK	0.0874490344 %
CLAY	0.0450121685 %
CODINGTON	0.0728672038 %
CORSON	0.1102309788 %
CUSTER	0.0227500267 %
DAVISON	0.0429949697 %
DAY	0.0994582981 %
DEUEL	0.0645977830 %
DEWEY	0.0687525560 %
DOUGLAS	0.0518471166 %
EDMUNDS	0.0876387167 %
FALL RIVER	0.0318493078 %
FAULK	0.0668411451 %

GRANT	0.0654486177 %
GREGORY	0.0639402783 %
HAAKON	0.0334898778 %
HAMLIN	0.0541725493 %
HAND	0.1117958582 %
HANSON	0.0451890838 %
HARDING	0.0346106451 %
HUGHES	0.0422663341 %
HUTCHINSON	0.0862452810 %
HYDE	0.0402144818 %
JACKSON	0.0526870082 %
JERAULD	0.0463317376 %
JONES	0.0396308438 %
KINGSBURY	0.0951649111 %
LAKE	0.0622951487 %
LAWRENCE	0.0115815665 %
LINCOLN	0.0646251410 %
LYMAN	0.0629088805 %
McCOOK	0.0665237884 %
McPHERSON	0.0649944744 %
MARSHALL	0.0725936235 %
MEADE	0.0671712618 %
MELLETTE	0.0373400647 %
MINER	0.0660477586 %
MINNEHAHA	0.0933018292 %
MOODY	0.0584075725 %
PENNINGTON	0.0549385741 %
PERKINS	0.0813627844 %
POTTER	0.0618163832 %
ROBERTS	0.1025707301 %
SANBORN	0.0573013961 %
SHANNON	0.0420119045 %
SPINK	0.1612801529 %
STANLEY	0.0278222057 %
SULLY	0.0590796681 %
TODD	0.0506679855 %
TRIPP	0.0996005599 %
TURNER	0.0745570182 %

UNION	0.0505466982 %
WALWORTH	0.0393253458 %
YANKTON	0.0486051899 %
ZIEBACH	0.0525237719 %

Moneys to the township road system apportioned by this section to a county shall be apportioned within the county as provided by §§ 32-11-5 to 32-11-7, inclusive.

**Source:** SL 1985, ch 252, § 8; SL 1986, ch. 253, § 1; SL 1987, ch 226, § 1.

History of Opt Outs – Taxes Payable 2012 through 2014

5a

**Summary of 2011 payable 2012 opt outs**

Summary	Opt Outs passed by local entity	Went into effect without election	Passed at election	Failed at Election	\$\$ Amount of Opt-outs Wanted	\$\$ Amount allowed to go into effect
Ambulance	0	0	0	0	\$ -	\$ -
County	3	2	0	1	\$ 850,000	\$ 350,000
Fire District	3	3	0	0	\$ 221,000	\$ 221,000
Library District	0	0	0	0	\$ -	\$ -
Road District	10	10	0	0	\$ 2,579,000	\$ 2,579,000
Sanitary District	1	1	0	0	\$ 120,000	\$ 120,000
School District	19	7	9	3	\$ 17,270,000	\$ 11,840,000
Town/City	2	1	1	0	\$ 166,500	\$ 166,500
<b>Townships</b>	<b>71</b>	<b>70</b>	<b>1</b>	<b>0</b>	<b>\$ 1,417,597</b>	<b>\$ 1,417,597</b>
Water District	0	0	0	0	\$ -	\$ -
Watershed District	0	0	0	0	\$ -	\$ -
	109	94	11	4	\$22,624,097	\$16,694,097

**Summary of 2012 payable 2013 opt outs**

Summary	Opt Outs passed by local entity	Went into effect without election	Passed at election	Failed at Election	\$\$ Amount of Opt-outs Wanted	\$\$ Amount allowed to go into effect
Ambulance	0	0	0	0	\$ -	\$ -
County	6	4	0	2	\$ 5,950,000	\$ 5,300,000
Fire District	2	2	0	0	\$ 120,000	\$ 120,000
Library District	0	0	0	0	\$ -	\$ -
Road District	7	7	0	0	\$ 66,100	\$ 66,100
Sanitary District	2	2	0	0	\$ 46,999	\$ 46,999
School District	13	9	1	3	\$ 4,795,000	\$ 2,815,000
Town/City	3	2	0	1	\$ 85,000	\$ 25,000
<b>Townships</b>	<b>47</b>	<b>45</b>	<b>2</b>	<b>0</b>	<b>\$ 719,127</b>	<b>\$ 719,127</b>
Water District	0	0	0	0	\$ -	\$ -
Watershed District	0	0	0	0	\$ -	\$ -
	80	71	3	6	\$11,782,226	\$9,092,226

**Summary of 2013 payable 2014 opt outs**

Summary	Opt Outs passed by local entity	Went into effect without election	Passed at election	Failed at Election	\$\$ Amount of Opt-outs Wanted	\$\$ Amount allowed to go into effect
Ambulance	2	2	0	0	\$ 48,802	\$ 48,802
County	2	1	1	0	\$ 500,000	\$ 500,000
Fire District	3	3	0	0	\$ 112,500	\$ 112,500
Library District	0	0	0	0	\$ -	\$ -
Road District	4	4	0	0	\$ 23,400	\$ 23,400
Sanitary District	1	1	0	0	\$ 57,000	\$ 57,000
School District	10	6	3	1	\$ 3,350,000	\$ 3,050,000
Town/City	1	0	1	0	\$ 35,000	\$ 35,000
<b>Townships</b>	<b>37</b>	<b>35</b>	<b>1</b>	<b>1</b>	<b>\$ 720,896</b>	<b>\$ 680,896</b>
Water District	0	0	0	0	\$ -	\$ -
Watershed District	0	0	0	0	\$ -	\$ -
	60	52	6	2	\$4,847,598	\$4,507,598

# Wheel Tax

*ba*

County	# Vehicles	X 4 Wheels PROJECTION ONLY	Current Wheel Tax Rate	Current Wheel Tax Collected Based on 4 Wheels	Potential Wheel Tax Based on 4 Wheels	Difference
AURORA	5859	23436	\$4.00	\$93,744.00	\$93,744.00	\$0.00
BEADLE	27850	111400	\$2.00	\$222,800.00	\$445,600.00	\$222,800.00
BENNETT	4980	19920	\$4.00	\$79,680.00	\$79,680.00	\$0.00
BON HOMME	11607	46428	\$2.00	\$92,856.00	\$185,712.00	\$92,856.00
BROOKINGS	38151	152604	\$4.00	\$610,416.00	\$610,416.00	\$0.00
BROWN	52897	211588	\$4.00	\$846,352.00	\$846,352.00	\$0.00
BRULE	9846	39384	\$4.00	\$157,536.00	\$157,536.00	\$0.00
BUFFALO	1997	7988	\$0.00	\$0.00	\$31,952.00	\$31,952.00
BUTTE	17094	68376	\$2.00	\$136,752.00	\$273,504.00	\$136,752.00
CAMPBELL	4169	16676	\$0.00	\$0.00	\$66,704.00	\$66,704.00
CHARLES MIX	14142	56568	\$4.00	\$226,272.00	\$226,272.00	\$0.00
CLARK	8253	33012	\$4.00	\$132,048.00	\$132,048.00	\$0.00
CLAY	20290	81160	\$0.00	\$0.00	\$324,640.00	\$324,640.00
CODINGTON	41833	167332	\$2.00	\$334,664.00	\$669,328.00	\$334,664.00
CORSON	6441	25764	\$0.00	\$0.00	\$103,056.00	\$103,056.00
CUSTER	17905	71620	\$2.00	\$143,240.00	\$286,480.00	\$143,240.00
DAVISON	29512	118048	\$2.00	\$236,096.00	\$472,192.00	\$236,096.00
DAY	11309	45236	\$4.00	\$180,944.00	\$180,944.00	\$0.00
DEUEL	9848	39392	\$2.00	\$78,784.00	\$157,568.00	\$78,784.00
DEWEY	7084	28336	\$0.00	\$0.00	\$113,344.00	\$113,344.00
DOUGLAS	6791	27164	\$4.00	\$108,656.00	\$108,656.00	\$0.00
EDMUNDS	9028	36112	\$0.00	\$0.00	\$144,448.00	\$144,448.00
FALL RIVER	13637	54548	\$0.00	\$0.00	\$218,192.00	\$218,192.00
FAULK	4634	18536	\$4.00	\$74,144.00	\$74,144.00	\$0.00
GRANT	13809	55236	\$4.00	\$220,944.00	\$220,944.00	\$0.00
GREGORY	9379	37516	\$2.00	\$75,032.00	\$150,064.00	\$75,032.00
HAAKON	4532	18128	\$4.00	\$72,512.00	\$72,512.00	\$0.00
HAMLIN	11102	44408	\$2.00	\$88,816.00	\$177,632.00	\$88,816.00
HAND	7830	31320	\$0.00	\$0.00	\$125,280.00	\$125,280.00
HANSON	8990	35960	\$0.00	\$0.00	\$143,840.00	\$143,840.00
HARDING	3870	15480	\$0.00	\$0.00	\$61,920.00	\$61,920.00
HUGHES	26374	105496	\$2.00	\$210,992.00	\$421,984.00	\$210,992.00
HUTCHINSON	13054	52216	\$3.00	\$156,648.00	\$208,864.00	\$52,216.00
HYDE	3609	14436	\$0.00	\$0.00	\$57,744.00	\$57,744.00
JACKSON	4472	17888	\$0.00	\$0.00	\$71,552.00	\$71,552.00
JERAULD	4415	17660	\$2.00	\$35,320.00	\$70,640.00	\$35,320.00
JONES	2748	10992	\$0.00	\$0.00	\$43,968.00	\$43,968.00
KINGSBURY	11881	47524	\$4.00	\$190,096.00	\$190,096.00	\$0.00
LAKE	21816	87264	\$4.00	\$349,056.00	\$349,056.00	\$0.00
LAWRENCE	40602	162408	\$0.00	\$0.00	\$649,632.00	\$649,632.00
LINCOLN	62197	248788	\$4.00	\$995,152.00	\$995,152.00	\$0.00
LYMAN	6246	24984	\$4.00	\$99,936.00	\$99,936.00	\$0.00
MARSHALL	8701	34804	\$4.00	\$139,216.00	\$139,216.00	\$0.00
MCCOOK	10769	43076	\$4.00	\$172,304.00	\$172,304.00	\$0.00
MCPHERSON	5137	20548	\$0.00	\$0.00	\$82,192.00	\$82,192.00
MEADE	40991	163964	\$0.00	\$0.00	\$655,856.00	\$655,856.00
MELLETTE	2791	11164	\$4.00	\$44,656.00	\$44,656.00	\$0.00
MINER	5172	20688	\$4.00	\$82,752.00	\$82,752.00	\$0.00

## Wheel Tax

MINNEHAHA	215704	862816	\$4.00	\$3,451,264.00	\$3,451,264.00	\$0.00
MOODY	11965	47860	\$2.00	\$95,720.00	\$191,440.00	\$95,720.00
PENNINGTON	154029	616116	\$0.00	\$0.00	\$2,464,464.00	\$2,464,464.00
PERKINS	7434	29736	\$2.00	\$59,472.00	\$118,944.00	\$59,472.00
POTTER	6151	24604	\$0.00	\$0.00	\$98,416.00	\$98,416.00
ROBERTS	16276	65104	\$4.00	\$260,416.00	\$260,416.00	\$0.00
SANBORN	5286	21144	\$4.00	\$84,576.00	\$84,576.00	\$0.00
SHANNON	8619	34476	\$0.00	\$0.00	\$137,904.00	\$137,904.00
SPINK	12933	51732	\$4.00	\$206,928.00	\$206,928.00	\$0.00
STANLEY	6480	25920	\$4.00	\$103,680.00	\$103,680.00	\$0.00
SULLY	3758	15032	\$4.00	\$60,128.00	\$60,128.00	\$0.00
TODD	7573	30292	\$0.00	\$0.00	\$121,168.00	\$121,168.00
TRIPP	10590	42360	\$4.00	\$169,440.00	\$169,440.00	\$0.00
TURNER	15313	61252	\$2.00	\$122,504.00	\$245,008.00	\$122,504.00
UNION	24846	99384	\$4.00	\$397,536.00	\$397,536.00	\$0.00
WALWORTH	10070	40280	\$4.00	\$161,120.00	\$161,120.00	\$0.00
YANKTON	30849	123396	\$4.00	\$493,584.00	\$493,584.00	\$0.00
ZIEBACH	3261	13044	\$2.00	\$26,088.00	\$52,176.00	\$26,088.00
Totals	1,256,781	5,027,124		12,380,872	20,108,496	

**Note: These are projections only based on current law allowing \$4/per wheel with maximum of \$16/per vehicle**

\*\*Not at Maximum Wheel Tax Rate of \$4.00

\*\*No Wheel Tax Imposed

## Registration per Year by Vehicle Type

2008-2013

Year	Passenger	Pickup/ SUV/Van	Trailer	Motorcycle /Moped/ ATV	Rec Vehicle (Motorhome)	Commercial	Non- Commercial Gross Weight Trucks	TOTAL REGISTRATIONS
2013	346,690	475,998	210,503	75,669	10,528	40,996	33,372	1,193,756
2012	349,567	462,108	205,166	73,310	10,485	40,229	32,903	1,173,768
2011	354,514	448,434	200,053	69,660	10,590	39,375	33,455	1,156,081
2010	421,342	370,615	194,841	65,686	10,767	38,774	32,696	1,134,721
2009	383,120	402,199	187,658	62,735	10,603	38,468	33,163	1,117,946
2008	415,821	357,800	180,108	58,508	10,459	40,268	31,148	1,094,112

**Notes:**

Passenger column is cars only

Trailer column includes all trailers and pull campers

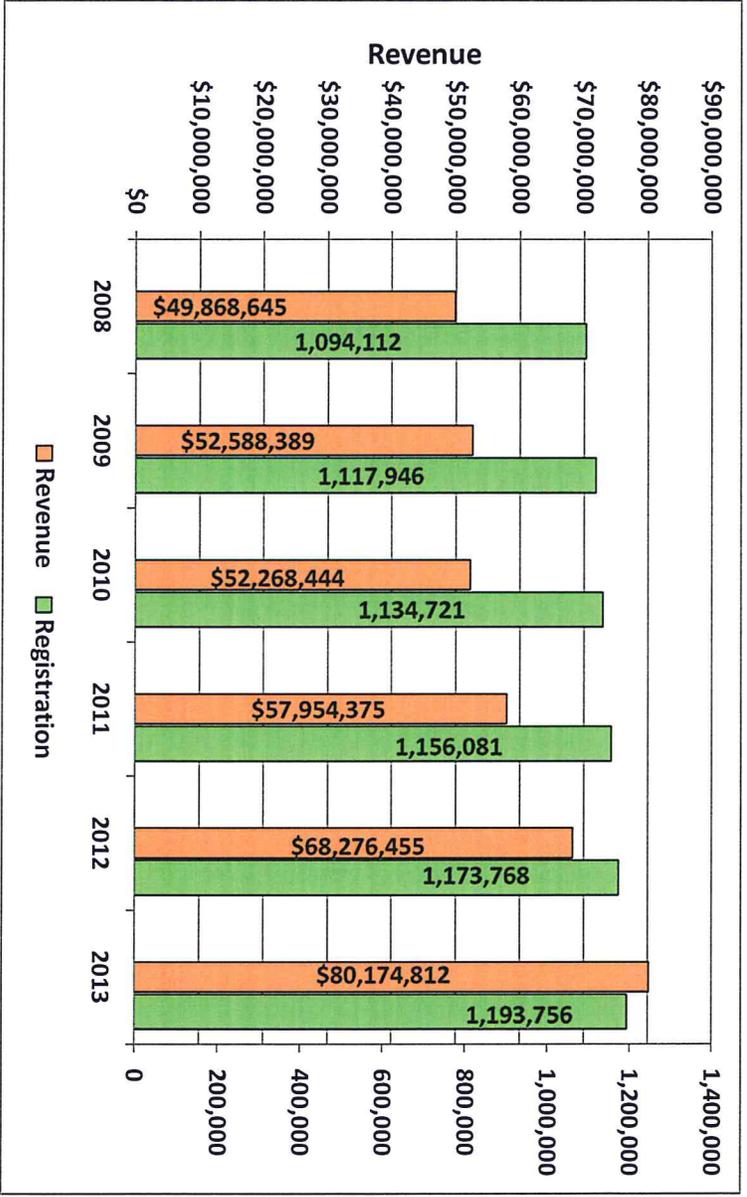
Rec Vehicle (Motorhome) is a recreational vehicle with engine

Non-Commercial Gross Weight Trucks is Ag vehicles

72

### Number of Registrations per Year vs. Registration Revenue per Year

2008-2013



*(Distribution of fees collected for overweight vehicles)*

**South Dakota Constitution – Article 8, Section 3  
Apportionment of Fines**

§ 3. Fund income apportioned among schools--Apportionment of fines. The interest and income of this fund together with all other sums which may be added thereto by law, shall be faithfully used and applied each year for the benefit of the public schools of the state, and shall be for this purpose apportioned among and between all the several public school corporations of the state in proportion to the number of children in each, of school age, as may be fixed by law; and no part of the fund, either principal or interest, shall ever be diverted, by legislative enactment, even temporarily, from this purpose or used for any other purpose whatever than the maintenance of public schools for the equal benefit of all the people of the state. However, before the interest and income is apportioned to the public schools, the principal shall be increased each year by an amount equal to the rate of inflation from the interest and income earned from this fund. The principal may be prudently invested as provided by law.

The proceeds of all fines collected from violations of state laws shall be paid to the county treasurer of the county in which the fine was imposed, and distributed by the county treasurer among and between all of the several public schools incorporated in such county in proportion to the number of children in each, of school age, as may be fixed by law.

**History:** Amendment proposed by SL 1929, ch 84, approved Nov., 1930; amendment proposed by SL 1941, ch 321, rejected Nov., 1942; amendment proposed by SL 1970, ch 5, rejected Nov. 3, 1970; amendment proposed by SL 1975, ch 4, rejected Nov. 2, 1976; amendment proposed by SL 1982, ch 4, approved Nov. 2, 1982; amendment proposed by SL 1998, ch 3, rejected Nov. 3, 1998; amendment proposed by SL 2000, ch 1, § 3, approved Nov. 7, 2000.