South Dakota Department of Revenue

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Secretary

South Dakota Department of Revenue

SENATE BILL 1
REVENUE IMPACTS
EFFECTIVE APRIL 1, 2015

1. Motor vehicle excise tax increased from 3% to 4%
2. Fees for noncommercial passenger vehicles increased by 20%
3. Wheel tax increased to a maximum of $5 per vehicle wheel not to exceed a total of $60 per vehicle
4. Motor Fuel excise tax increased by $.06
   - $.22 per gal to $.28 per gal for gasoline and clear diesel fuel
   - $.08 per gal to $.14 per gal for ethyl alcohol and methyl alcohol
5. Fees for noncommercial vehicles over 20,000 lbs. increased from 60% to 70% of commercial rates on <u>July 1, 2015</u>

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MOTOR VEHICLE EXCISE TAX

- Increased from 3% to 4% on April 1, 2015
- Collected at the time of title application by the County Treasurer's Office
- Based on the purchase price of the vehicle
- Revenue is dedicated to the State Highway Fund
- Calculations in the months since April 1 resulted in $7,929,236 more

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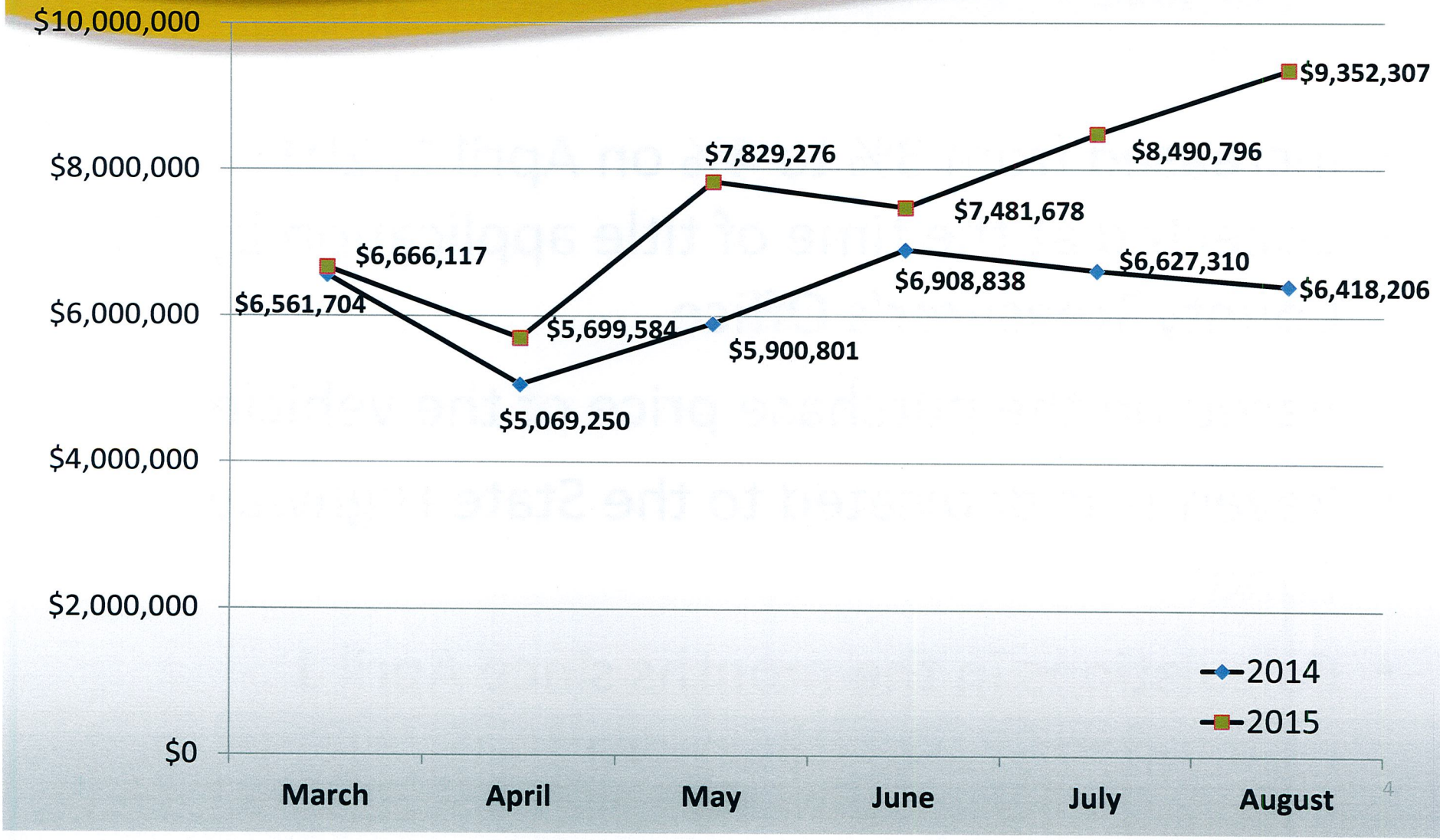
MOTOR VEHICLE EXCISE TAX REVENUES



MOTOR VEHICLE REGISTRATION FEE

- Fees for noncommercial passenger vehicles increased by 20% on April 1, 2015
- Fees for noncommercial gross weight vehicles over 20,000 increased from 60% to 70% of commercial rates on July 1, 2015
- Fees based on the type and weight of the vehicle
- Fees are dedicated to fund maintenance of county, township and municipal roads and bridges

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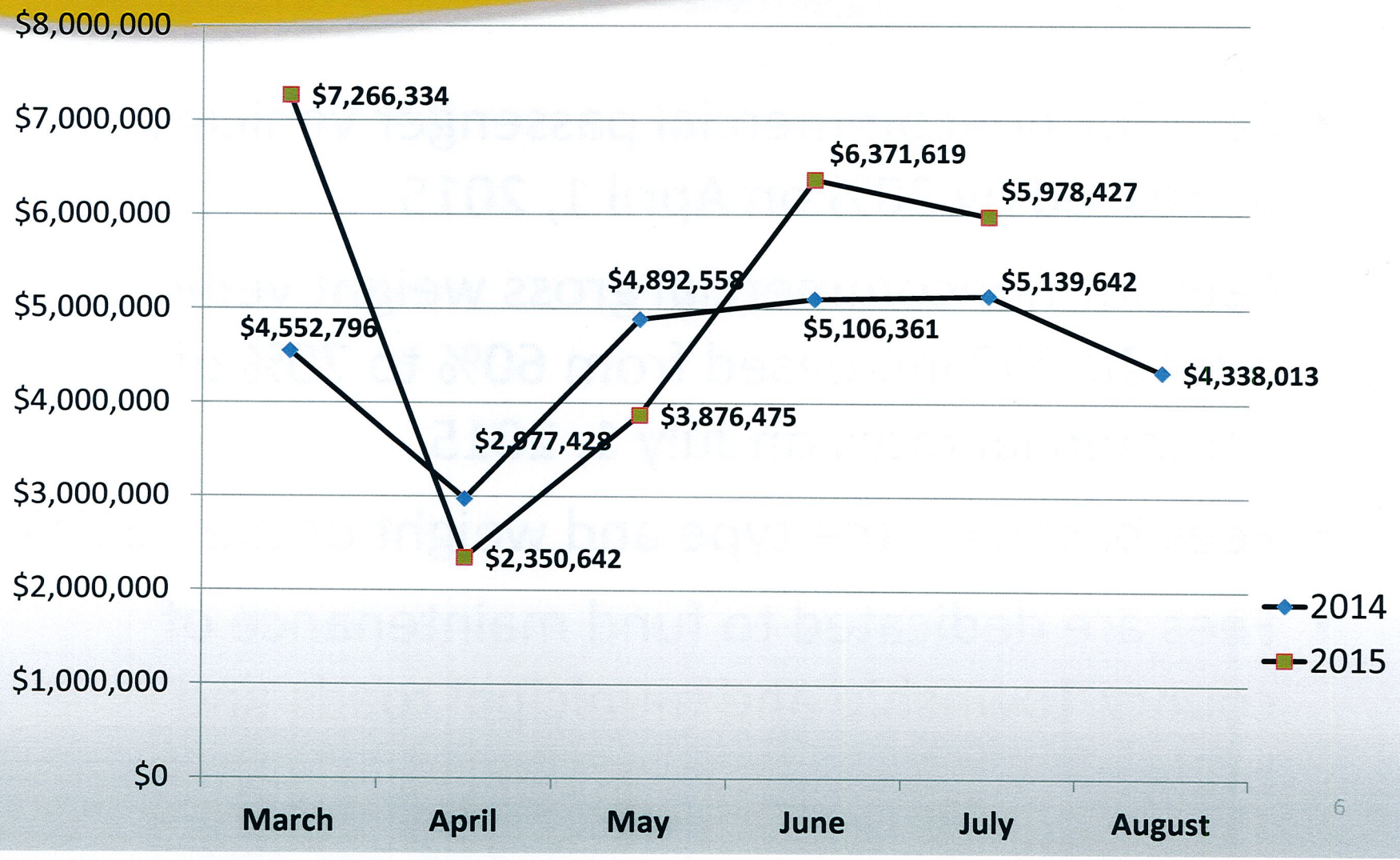
MOTOR VEHICLE REGISTRATION FEE REVENUES



COUNTY WHEEL TAX

- Increased from $4 to $5 per vehicle wheel
  - Maximum wheel tax allowed increased from $16 to $60 per vehicle
- An elective option only imposed by county ordinance/resolution
- 53 counties currently charge a wheel tax
- 13 counties with no wheel tax fee
  - Several counties currently discussing changes
- Revenues used for the maintenance of the county roads and bridges

WHEEL TAX CHANGES SINCE APRIL 1ST

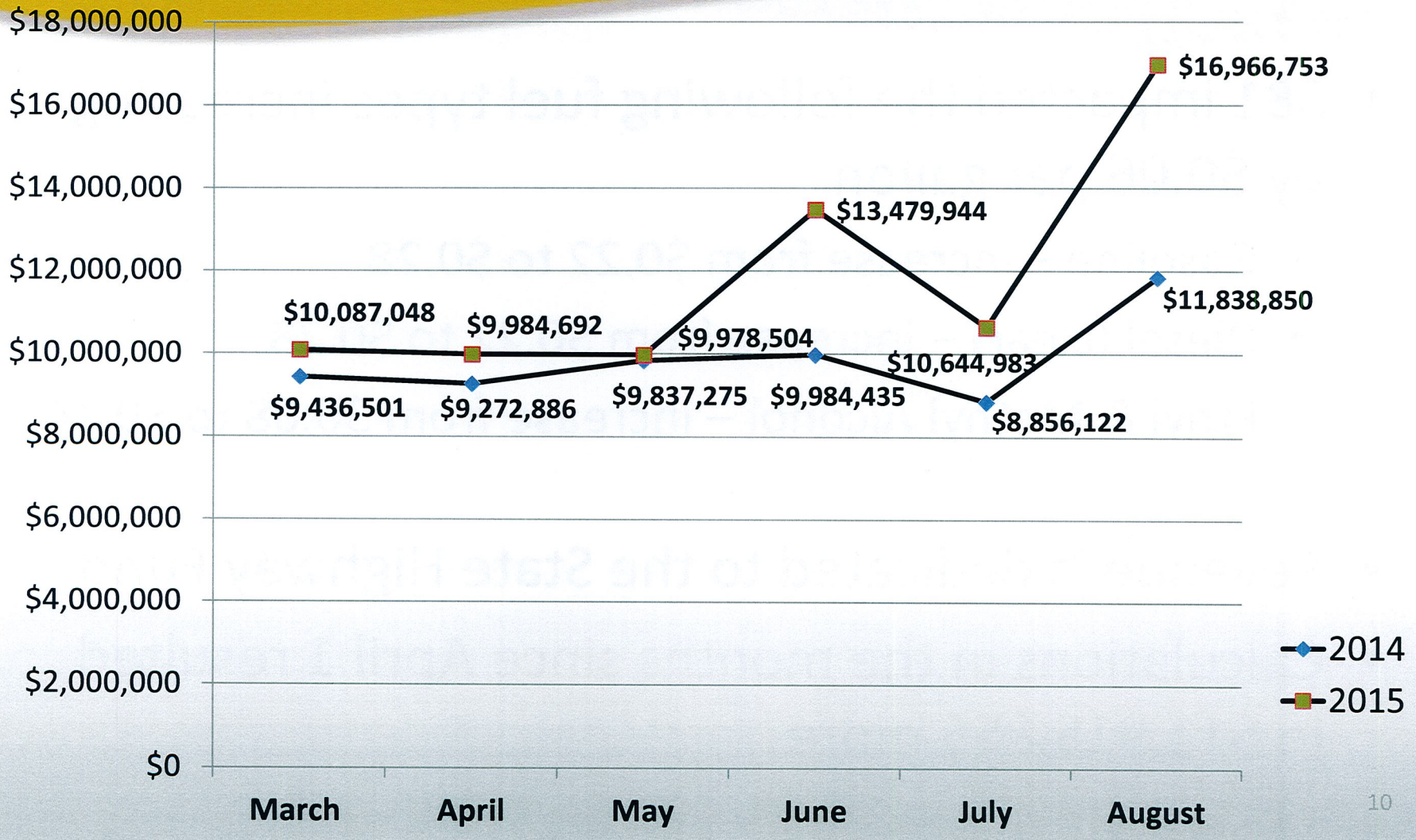
Wheel Tax Changes	
County	**Effective Date**
Walworth	06/01/2015
Faulk	06/01/2015
Edmunds	07/01/2015
Meade	07/01/2015
Sully	07/01/2015
Todd	07/01/2015
Clay	08/01/2015
Day	09/01/2015
Hanson	07/01/2015
Charles Mix	11/01/2015
Davison	01/01/2016
Turner	01/01/2016
Aurora	01/01/2016
Corson	01/01/2016
Fall River	01/01/2016
Clark	01/01/2016
Spink	01/01/2016
Roberts	01/01/2016
Hutchinson	01/01/2016

Counties with No Wheel Tax as of 9/18/2015
Pennington
Lawrence
Buffalo
Campbell
Dewey
Hand
Harding
Hyde
Jackson
Jones
McPherson
Oglala Lakota
Potter

MOTOR FUEL EXCISE TAX

- SB1 impacted the following fuel types increasing by $0.06 per gallon
  - Gasoline – increase from $0.22 to $0.28
  - Diesel (clear) – increase from $0.22 to $0.28
  - Ethyl & Methyl Alcohol – increase from $0.08 to $0.14
- Revenue is dedicated to the State Highway Fund
- Calculations in the months since April 1 resulted in $11,915,855 more

MOTOR FUEL EXCISE TAX REVENUES



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Questions?