South Dakota
Department of Revenue

SB1 SUMMARY

1. Motor Vehicle Excise Tax Increased from *3% to 4%*

2. Licensing/Registration Fees for Non-commercial Passenger Vehicles Increased *20%*

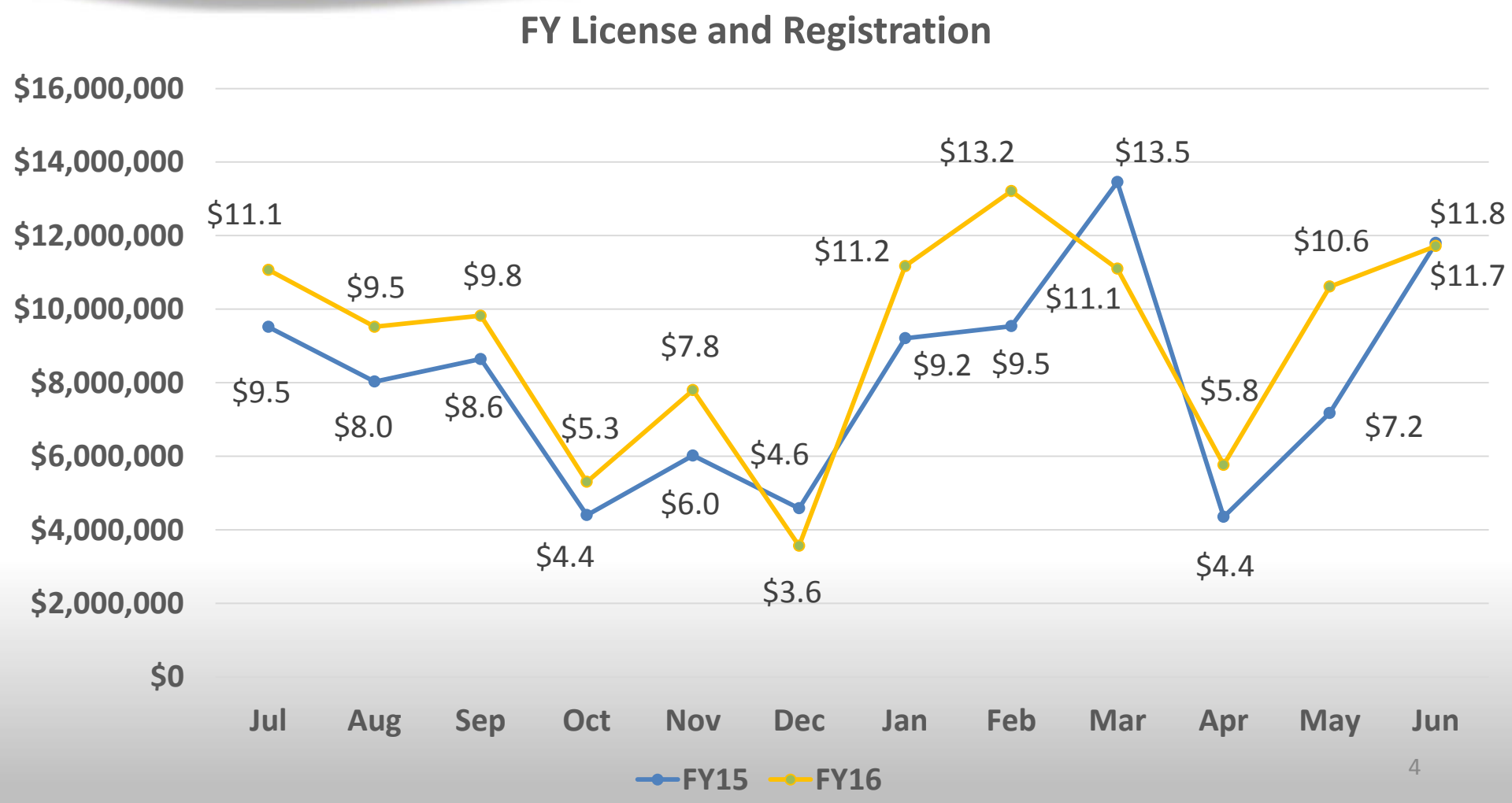
3. Motor Fuel Excise Tax Increased by 6 cents
    i. *22 cents per gal to 28 cents per gal for Gasoline and Clear Diesel*
    ii. *8 cents per gal to 14 cents per gal for Ethyl Alcohol and Methyl Alcohol*

4. Wheel Tax Increased to Maximum of $5 per Vehicle Wheel; Not to Exceed a Total of $60 per Vehicle (Imposed by County)

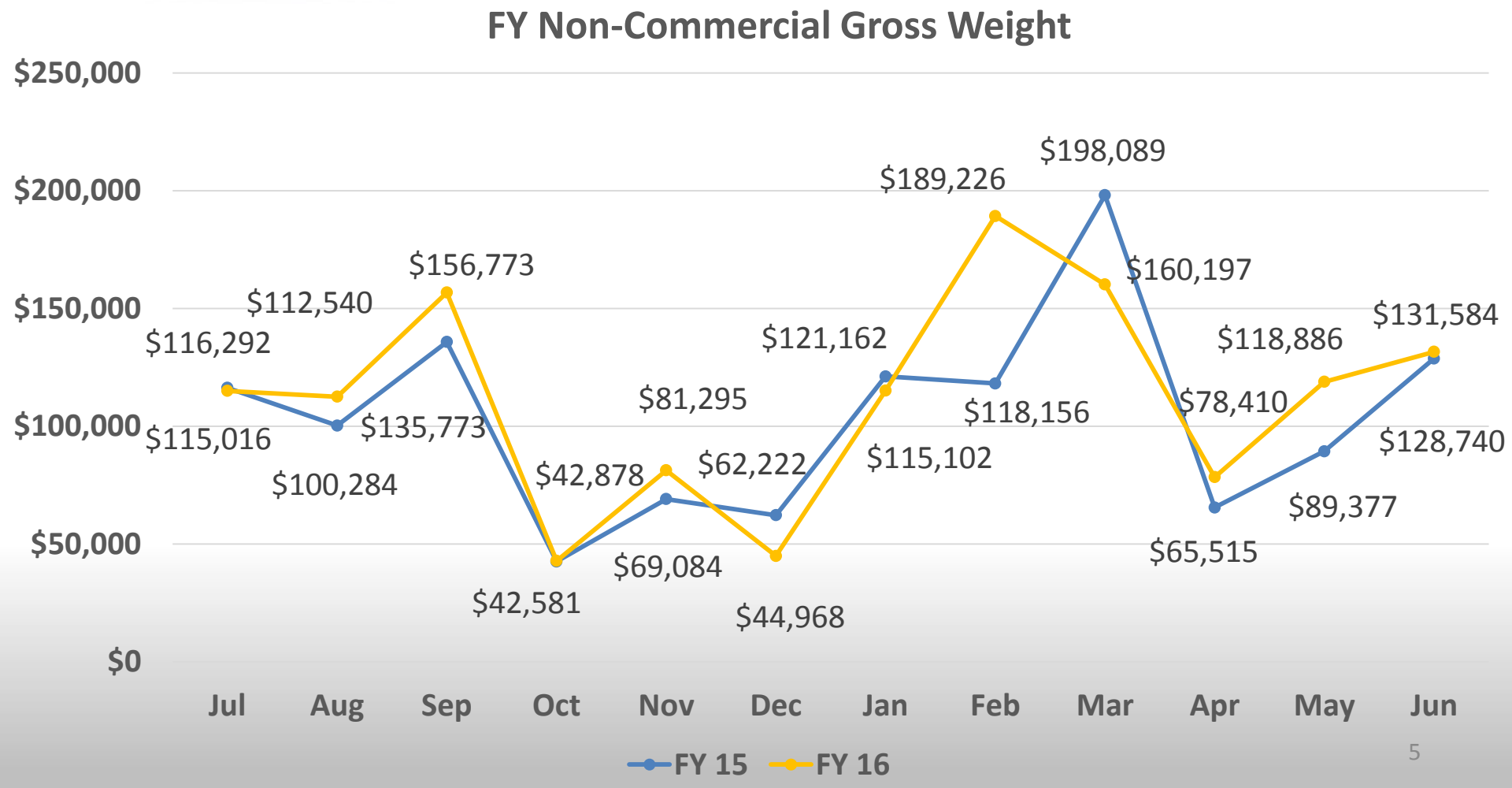
5. Fees for Non-Commercial vehicles over 20,000 lbs. increased two-fold:
    a) From *60% to 70%* of commercial rates on July 1, 2015
    b) From *70% to 80%* of commercial rates on July 1, 2016

MOTOR VEHICLE EXCISE TAX

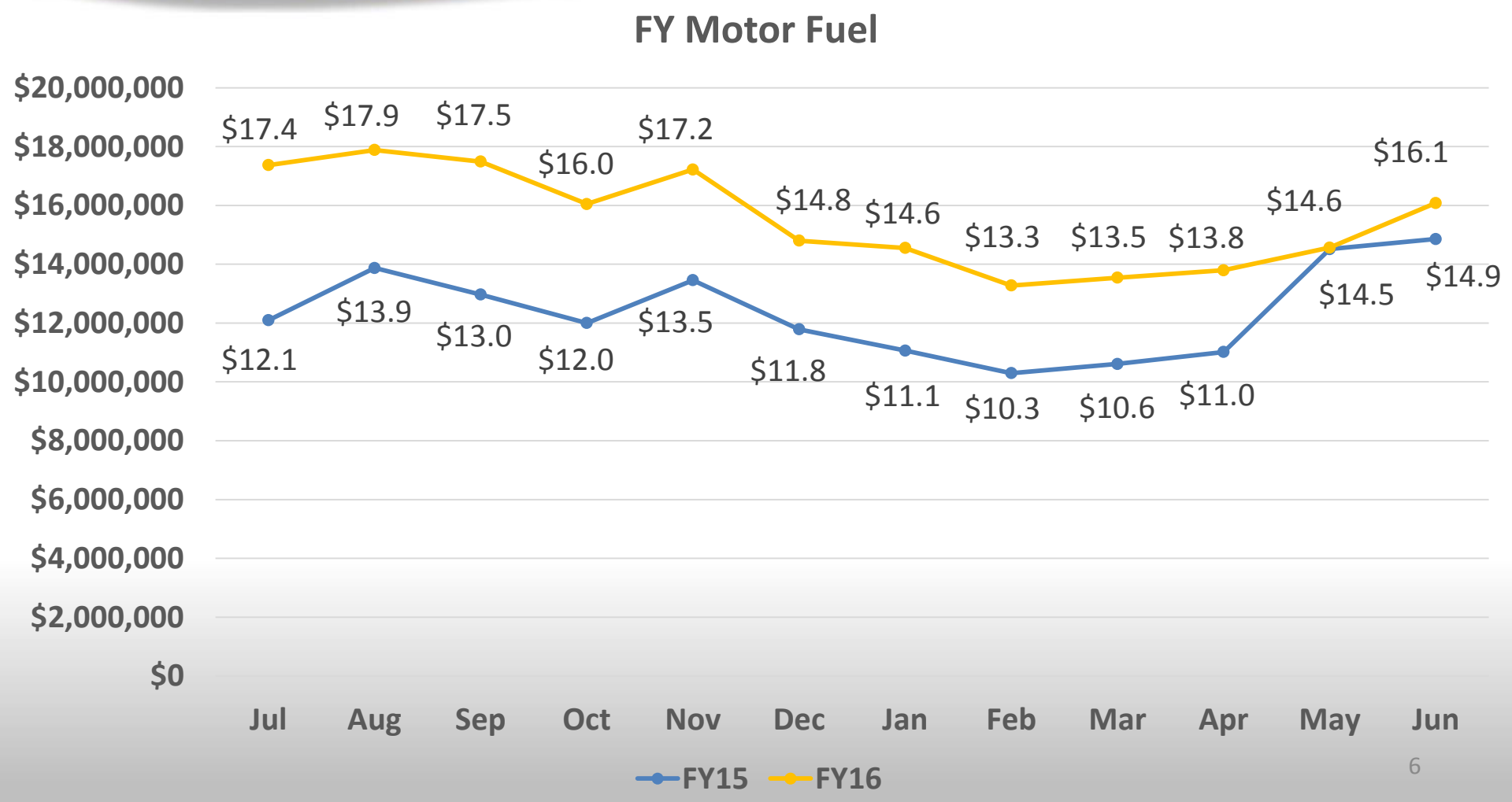
LICENSING / REGISTRATION REVENUES



Gross Weight Registration



MOTOR FUEL EXCISE TAX REVENUES



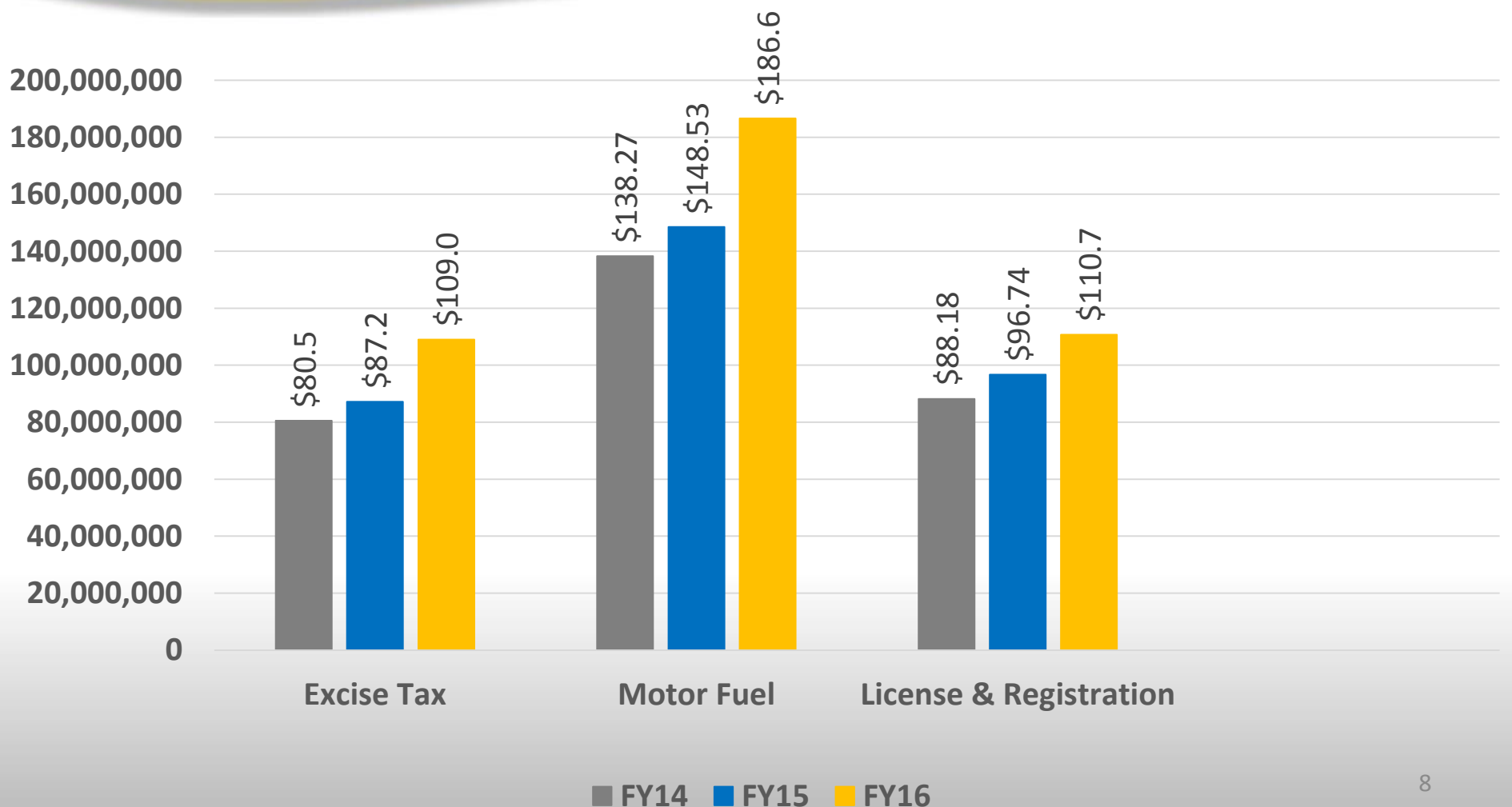
Wheel Tax

- *SB1 increased the rate to $5 per wheel with a maximum of $60 per vehicle.*
- *Only counties with a wheel tax are eligible for grants through the Bridge Improvement Grant (BIG) Fund*

As of July 2016:

- *57 counties currently charge a wheel tax*
- *13 counties enacted a wheel tax following SB1*
- *14 counties increased the wheel tax following SB1*
- *9 counties have no wheel tax fee*

Fiscal Year Comparison



Questions?