

# State of South Dakota

SEVENTY-FOURTH SESSION  
LEGISLATIVE ASSEMBLY, 1999

444C0333

## HOUSE BILL NO. 1241

Introduced by: Representatives Kooistra, Diedrich (Elmer), Munson (Donald), and Weber and  
Senator Flowers

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding a wheel tax on motor  
2 vehicles.

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~~ There is imposed a wheel tax on all motor  
6 vehicles, as defined in § 32-3-1, registered in ~~the~~ any county at a rate ~~not to exceed four of two~~  
7 dollars per vehicle wheel. The tax shall be administered and collected by the county. The total  
8 vehicle tax may not exceed ~~sixteen~~ eight dollars per vehicle.

9 Section 2. That § 32-5A-6 be amended to read as follows:

10 32-5A-6. ~~If a county imposes a wheel tax pursuant to § 32-5A-1 in excess of two dollars per~~  
11 ~~wheel, all of the revenue from the tax that is in excess of two dollars per wheel shall be used to~~  
12 ~~replace property taxes the county imposes for highway purposes.~~ In addition to the tax imposed  
13 by § 32-5A-1, a county may impose a tax on all motor vehicles registered in the county at a rate  
14 not to exceed two dollars per vehicle wheel. The tax shall be administered and collected by the  
15 county. The additional wheel tax may not exceed eight dollars per vehicle.

16 Section 3. That § 32-5A-5 be amended to read as follows:

1        32-5A-5. The per vehicle wheel rate imposed pursuant to ~~§ 32-5A-1~~ § 32-5A-6 may be  
2 imposed according to the manufacturer's shipping weight, including accessories, and may vary  
3 according to the following schedule:

- 4        (1) Two thousand pounds or less, inclusive;
- 5        (2) From 2,001 to 4,000 pounds, inclusive;
- 6        (3) From 4,001 to 6,000 pounds, inclusive;
- 7        (4) Over 6,000 pounds.