

State of South Dakota

NINETY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2016

195X0419

SENATE BILL NO. 111

Introduced by: Senators Vehle, Buhl O'Donnell, Novstrup (David), Otten (Ernie), and Tieszen and Representatives Schaefer, Bolin, Kirschman, Klumb, and Rozum

1 FOR AN ACT ENTITLED, An Act to revise certain provisions regarding the application of the
2 county wheel tax.

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

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

5 32-5A-1. Each 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 five dollars per vehicle
7 wheel. The tax shall be administered and collected by the county. The total vehicle tax may not
8 exceed sixty dollars per vehicle. If a motor vehicle is outfitted with wide-based super-single
9 tires, the tax imposed by a county pursuant to this section shall be multiplied by two for each
10 vehicle wheel outfitted with a wide-based super-single tire. For the purposes of this section, the
11 term, wide-based super-single tire, means any tire width that is at least four hundred forty-five
12 millimeters wide.

