

State of South Dakota

EIGHTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2012

492T0490

HOUSE BILL NO. 1057

Introduced by: Representatives Verchio, Brunner, Elliott, Hubbel, Nelson (Stace), Olson (Betty), Russell, Sigdestad, Tulson, and Venner and Senators Rhoden and Maher

1 FOR AN ACT ENTITLED, An Act to revise certain provisions concerning the manner in which
2 county wheel taxes are imposed.

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 a wheel tax on all motor vehicles, as
6 defined in § 32-3-1, registered in the county at a rate not to exceed four dollars per vehicle
7 wheel. The county may exempt all trailers, as defined in subdivision 32-3-1(23), from the wheel
8 tax imposed by this section. The tax shall be administered and collected by the county. The total
9 vehicle tax may not exceed sixteen dollars per vehicle.

