

**ORDINANCE MC 68-25**  
**AN ORDINANCE AMENDING ORDINANCE MC19-91 AS AMENDED PROVIDING**  
**FOR THE IMPOSITION, COLLECTION AND ENFORCEMENT OF A WHEEL TAX**  
**IN MINNEHAHA COUNTY**

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF  
MINNEHAHA COUNTY:

That Section 1 be amended to read as follows:

Section 1.

[Effective until 1/1/2026]

All motor vehicles as defined in SDCL 32-3-1, registered in the County shall have a wheel tax imposed upon each vehicle at a rate not to exceed four dollars per vehicle wheel.

[Effective 1/1/2026]

All motor vehicles as defined in SDCL 32-3-1, registered in the County shall have a wheel tax imposed upon each vehicle at a rate not to exceed four dollars per vehicle wheel for vehicles 6,000 pounds and under and five dollars per vehicle wheel for vehicles over 6,000 pounds.

That Section 2 be amended to read as follows:

Section 2.

[Effective until 1/1/2026]

The wheel tax shall be collected and administered by the County. The per vehicle wheel rate shall be the same for all types of motor vehicles and the total vehicle tax may not exceed sixteen dollars per vehicle.

[Effective 1/1/2026]

The wheel tax shall be collected and administered by the County. The per vehicle wheel rate shall be the same for all types of motor vehicles and the total vehicle tax may not exceed sixteen dollars per vehicle for vehicles 6,000 pounds and under and sixty dollars per vehicle over 6,000 pounds.

That Section 5 be amended to read as follows:

Section 5.

[Effective until 1/1/2026]

This ordinance shall cover and impose the wheel tax for all motor vehicles eligible for license registration or license renewal for January, 1996, and all subsequent months. This ordinance shall impose a wheel tax upon all motor vehicles, so described even though license registration or renewal takes place before January 1, 1996.

[Effective 1/1/2026]

This ordinance shall cover and impose the wheel tax for all motor vehicles eligible for license registration or license renewal for January, 2026, and all subsequent months. This ordinance shall impose a wheel tax upon all motor vehicles, so described even though license registration or renewal takes place before January 1, 2026.

Approved this 17<sup>th</sup> day of June, 2025.

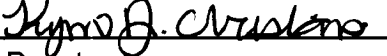
BOARD OF COUNTY COMMISSIONERS

By

  
Dean Karsky, Chair

ATTEST: Leah Anderson, Auditor

By:

  
Deputy