

**AN ORDINANCE FOR THE IMPOSITION, COLLECTION, AND ENFORCEMENT OF A
WHEEL TAX IN MINNEHAHA COUNTY.**

Section 1

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.

(MC19-91, adopted 8-13-1991; MC19-1-94, adopted 1-11-1994; MC19-2-95, adopted 9-19-1995; MC68-25, adopted 6-17-2025)

Section 2

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.

(MC19-91, adopted 8-13-1991; MC19-1-94, adopted 1-11-1994; MC19-2-95, adopted 9-19-1995; MC68-25, adopted 6-17-2025)

Section 3

The proceeds from the tax created by this chapter shall be retained by the county, deposited in a special highway fund and the revenue may be used only for highway and bridge maintenance and construction. The board of county commissioners shall, by resolution, establish a means of distributing the revenue generated by this chapter among the county and the municipalities and townships located within the county.

(MC19-91, adopted 8-13-1991)

Section 4

Upon purchasing a vehicle from a dealer, the purchaser shall pay the appropriate tax at the time of title transfer. Nothing in this ordinance shall prevent an automobile dealer from licensing the vehicles on his lot without paying any taxes created by this ordinance.

(MC19-91, adopted 8-13-1991)

Section 5

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.

(MC19-91, adopted 8-13-1991; MC19-1-94, adopted 1-11-1994; MC19-2-95, adopted 9-19-1995; MC68-25, adopted 6-17-2025)

Section 6

Severability. If any provision of this ordinance shall be held invalid, it shall not affect any other provisions of this ordinance that can be given effect without the invalid provision, and for this purpose, the provisions of this ordinance are hereby declared to be severable.

(MC19-91, adopted 8-13-1991)