

TITLE 13 WHEEL TAX

CHAPTER 13.01 WHEEL TAX – EFFECTIVE OCTOBER 1, 2003

13.0101 Pursuant to SDCL 32-5A a wheel tax shall be imposed on all motor vehicles as defined in SDCL 32-3-1, registered in Brown County at a rate of two dollars per wheel, not to exceed eight dollars per vehicle, commencing on October 1, 2003. Said tax shall be collected and proceeds distributed in accordance with SDCL 32-5A.

CHAPTER 13.02 WHEEL TAX – EFFECTIVE OCTOBER 1, 2004

13.0201 Pursuant to SDCL 32-5A-1.1 an additional two dollars per wheel shall be imposed on all motor vehicles as defined in SDCL 32-3-1, registered in Brown County. The total vehicle tax may not exceed sixteen dollars per vehicle, which includes the existing amount being collected pursuant to Chapter 13.01 and the additional pursuant to Chapter 13.02.

13.0202 Pursuant to SDCL 34-5A-2, the proceeds from the additional two dollar per wheel tax imposed will be distributed among the county and the municipalities and townships located within the county, as follows:

County Road and Bridge Fund	90%
Municipalities	3%
Townships	7%

13.0203 The number of road miles maintained by each entity shall provide the means for calculating the distribution of the 3% to the municipalities and the 7% to the townships.

13.0204 Chapter 13.02, Title 13 shall be effective October 1, 2004.