

ORDINANCE No. 2025-02

AN ORDINANCE FOR THE IMPOSITION, COLLECTION, AND ENFORCEMENT OF AN AMENDED WHEEL TAX IN DOUGLAS COUNTY

PURSUANT to SDCL 32-5A-1 et seq.; and consistent with legislative intent permitting Counties to impose and administrate a wheel tax;

BE IT ORDAINED BY DOUGLAS COUNTY: That a wheel tax is imposed in and for Douglas County as set forth herein.

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 five dollars (\$5.00) per vehicle wheel.
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 sixty dollars (\$60.00) per vehicle.
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.
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.
5. This ordinance shall cover and impose the wheel tax for all motor vehicles eligible for license registration or license renewal for October 1, 2025, and all subsequent months.
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.

Chairperson of the Board
Douglas County Commission

ATTEST:
County Auditor