

## CHAPTER 32-5A

## COUNTY WHEEL TAX

- 32-5A-1 Wheel tax rate--Maximum vehicle tax.
- 32-5A-1.1 Publication of ordinance on imposition of tax--Content of announcement.
- 32-5A-2 Deposit, use, and distribution of proceeds.
- 32-5A-3 Payment by purchaser of vehicle--Dealers exempt.
- 32-5A-4 Notice of tax sent to owners--Cost reimbursement.
- 32-5A-5 Schedule of rates.
- 32-5A-6 Repealed.
- 32-5A-7 Prorated tax if licensed for less than twelve months.

---

32-5A-1. Wheel tax rate--Maximum vehicle tax. Each county may, by ordinance, impose a wheel tax on all motor vehicles, as defined in § 32-3-1, registered in the county at a rate not to exceed five dollars per vehicle wheel. The tax shall be administered and collected by the county. The total vehicle tax may not exceed sixty dollars per vehicle.

**Source:** SL 1985, ch 248, § 1; SL 1994, ch 244, § 1; SL 2015, ch 165, § 25, eff. Apr. 1, 2015.

---

32-5A-1.1. Publication of ordinance on imposition of tax--Content of announcement. If a county imposes a wheel tax pursuant to § 32-5A-1 in excess of two dollars per wheel, the ordinance shall be published within ten days of the decision by the board of county commissioners. Notwithstanding the provisions of § 7-18A-5, publication shall be made at least twice in the legal newspapers designated by the board pursuant to § 7-18-3, with no fewer than five days between publication dates, before the increase takes effect. The announcement shall consist of a reproduction of the ordinance, a statement of the right to refer the decision of the board to a vote of the people as provided in chapter 7-18A, and notification that a referendum petition form, prepared by the county and ready for circulation, for such ordinance may be obtained from the office of the county auditor.

**Source:** SL 2004, ch 205, § 2.

---

32-5A-2. Deposit, use, and distribution of proceeds. The proceeds from the tax created by this chapter shall be retained by the county and deposited in the county road and bridge 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.

**Source:** SL 1985, ch 248, § 2; SL 1999, ch 149, § 4.

---

32-5A-3. Payment by purchaser of vehicle--Dealers exempt. Upon purchasing a vehicle from a dealer, the purchaser shall pay the appropriate tax at the time of title transfer. Nothing in this chapter shall prevent an automobile dealer from licensing the vehicles on his lot without paying any taxes created by this chapter.

**Source:** SL 1985, ch 248, § 4.

---

32-5A-4. Notice of tax sent to owners--Cost reimbursement. The Department of Revenue shall include on any motor vehicle registration document mailed out to a vehicle owner prior to the annual registration of a motor vehicle, the amount of tax imposed pursuant to § 32-5A-1. A county in which such registration documents are mailed to motor vehicle owners shall reimburse the Department of Revenue for the cost of implementing this section for that county.

**Source:** SL 1985, ch 248, § 5; SL 2004, ch 17, § 76; SL 2011, ch 1 (Ex. Ord. 11-1), § 161, eff. Apr. 12, 2011.

---

32-5A-5. Schedule of rates. The per vehicle wheel rate imposed pursuant to § 32-5A-1 may be imposed according to the manufacturer's shipping weight, including accessories, and may vary according to the following schedule:

- (1) Two thousand pounds or less, inclusive;

- (2) From 2001 to 4000 pounds, inclusive;
- (3) From 4001 to 6000 pounds, inclusive;
- (4) Over 6000 pounds.

**Source:** SL 1994, ch 244, § 2.

---

32-5A-6. Repealed by SL 2004, ch 205, § 1.

---

32-5A-7. Prorated tax if licensed for less than twelve months. If a motor vehicle is licensed for a period of time of less than twelve months, any wheel tax imposed on such motor vehicle pursuant to this chapter shall be prorated on a monthly basis.

**Source:** SL 1994, ch 244, § 4.

---