

ORDINANCE NO. 57
AN AMENDMENT ORDINANCE TO ENACT A WHEEL TAX FOR EACH VEHICLE
LICENSED IN
HANSON COUNTY SOUTH DAKOTA

BE IT ORDAINED BY THE HANSON COUNTY COMMISSIONERS THAT:

(1) Imposition of Tax. Hanson County does hereby impose a wheel tax on vehicles licensed in Hanson County, South Dakota.

(2) Rate of Tax.

(a) The tax will be effective January 1, 2026, at the rate of five dollars (\$5) per wheel per vehicle 6,000 pounds and above, not to exceed sixty dollars (\$60) per vehicle; and two dollars (\$2) per wheel per vehicle under 6,000 pounds, not to exceed twenty-four dollars (\$24) per vehicle; and

(3) Vehicles Covered. This tax shall apply to all vehicles, including trailers defined in SDCL 32-3-1, which are licensed in Hanson County.

(4) Distribution of Proceeds from Tax. The distribution of the money collected from this wheel tax shall, from time to time, be established or adjusted, by resolution of the Board of Commissioners

(a) To Hanson County road maintenance fund: 100%;

(5) Effective Date. This ordinance shall become effective January 1, 2026.

(6) Repealer. All Ordinances, or portions of Ordinances, which conflict with the provisions of this Ordinance are repealed.

Justification for Ordinance:

(a) Senate Bill 1 requires each County to impose a wheel tax in order to qualify for State funding.

(b) Pursuant to SDCL, Chapter 32-5A, Hanson County has the authority to impose a wheel tax on all motor vehicles including trailers as defined in SDCL 32-3-1, registered in the County; and

(c) It appears that the County will need additional funds for highway and bridge maintenance and construction; and

(d) It appears that the most equitable manner to raise such funds is through a wheel tax; and

(e) The Board of County Commissioners of Hanson County, South Dakota deems it necessary for the purpose of promoting the health, safety and general welfare of the County, to impose a wheel tax on all vehicles registered in the County;

(f) This money collected through a wheel tax would be specifically designated for highway maintenance;

(g) Better roads and highways would be a benefit to all the citizens and residences of Hanson County, South Dakota.

Votes For:

Votes Against:

Motion Carried.

Dated September 2, 2025.

/s/John Bumgardner, Chairman
Hanson County Commissioner

ATTEST:

/s/Lesa Trabing, Auditor
Hanson County

First Reading: August 19, 2025

Second Reading: September 2, 2025

Publish: September 11, 2025