

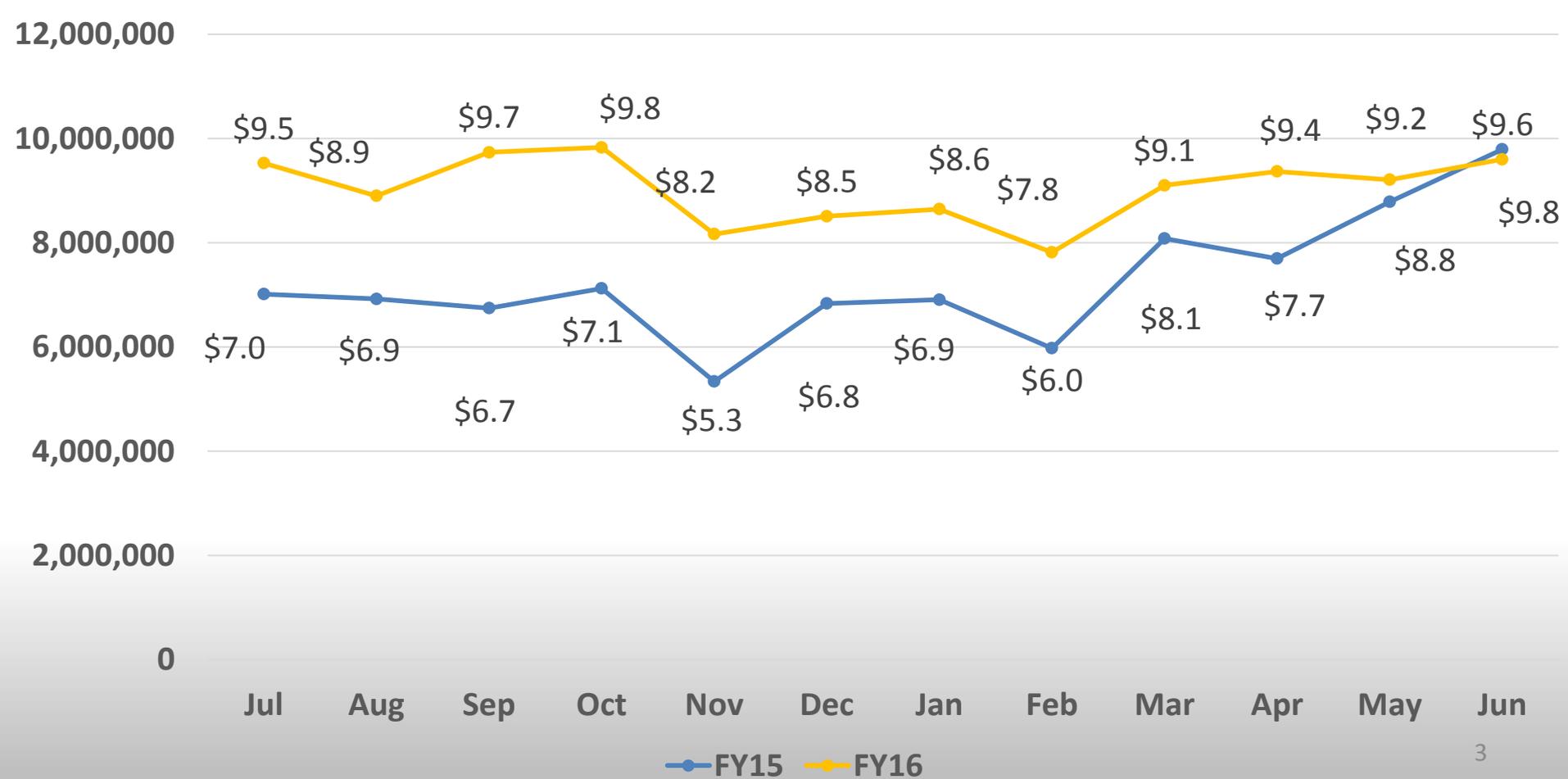


South Dakota
Department of Revenue

1. Motor Vehicle Excise Tax Increased from 3% to 4%
2. Licensing/Registration Fees for Non-commercial Passenger Vehicles Increased 20%
3. Motor Fuel Excise Tax Increased by 6 cents
 - i. *22 cents per gal to 28 cents per gal for Gasoline and Clear Diesel*
 - ii. *8 cents per gal to 14 cents per gal for Ethyl Alcohol and Methyl Alcohol*
4. Wheel Tax Increased to Maximum of \$5 per Vehicle Wheel; Not to Exceed a Total of \$60 per Vehicle (Imposed by County)
5. Fees for Non-Commercial vehicles over 20,000 lbs. increased two-fold:
 - a) From 60% to 70% of commercial rates on July 1, 2015
 - b) From 70% to 80% of commercial rates on July 1, 2016

MOTOR VEHICLE EXCISE TAX

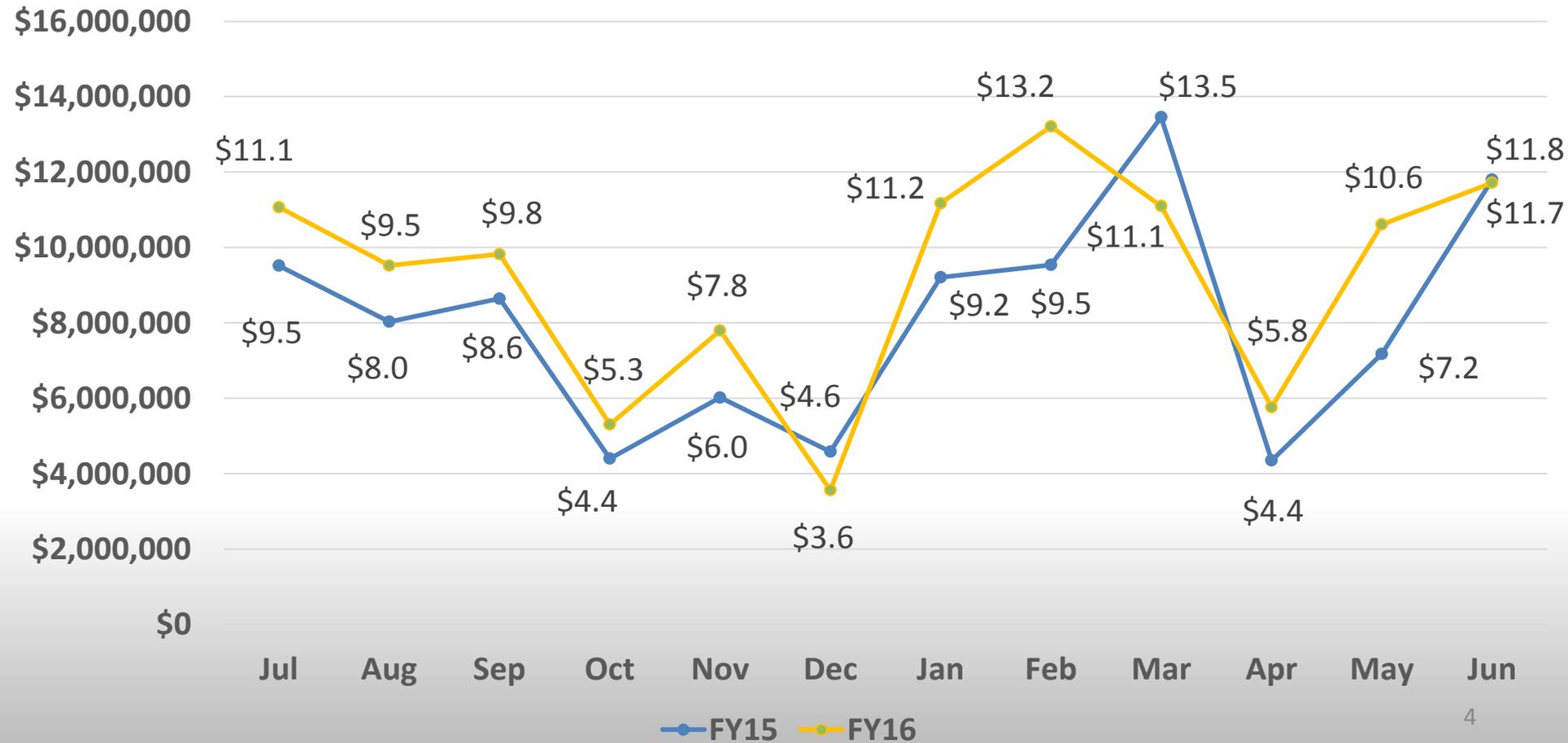
Excise Tax





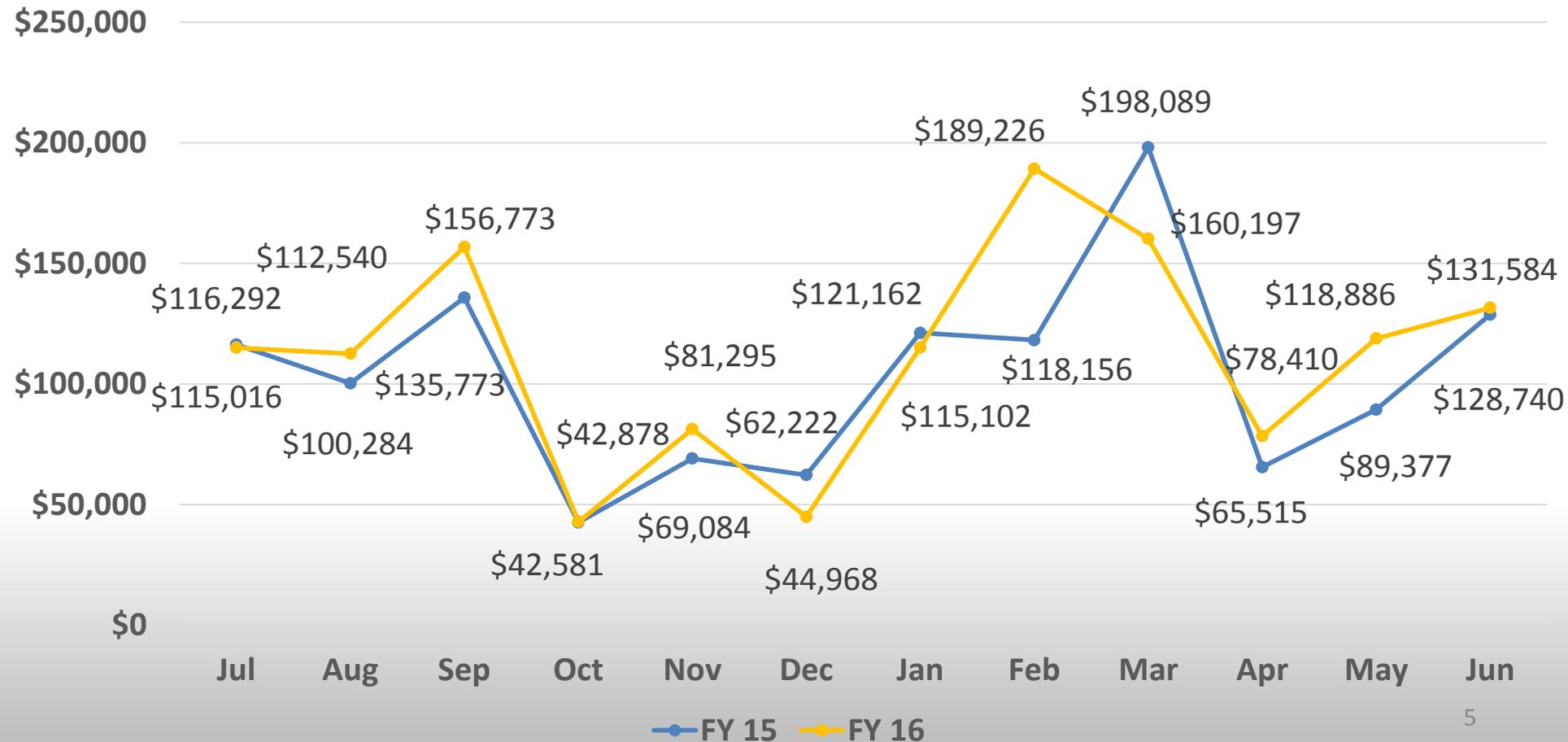
LICENSING / REGISTRATION REVENUES

FY License and Registration



Gross Weight Registration

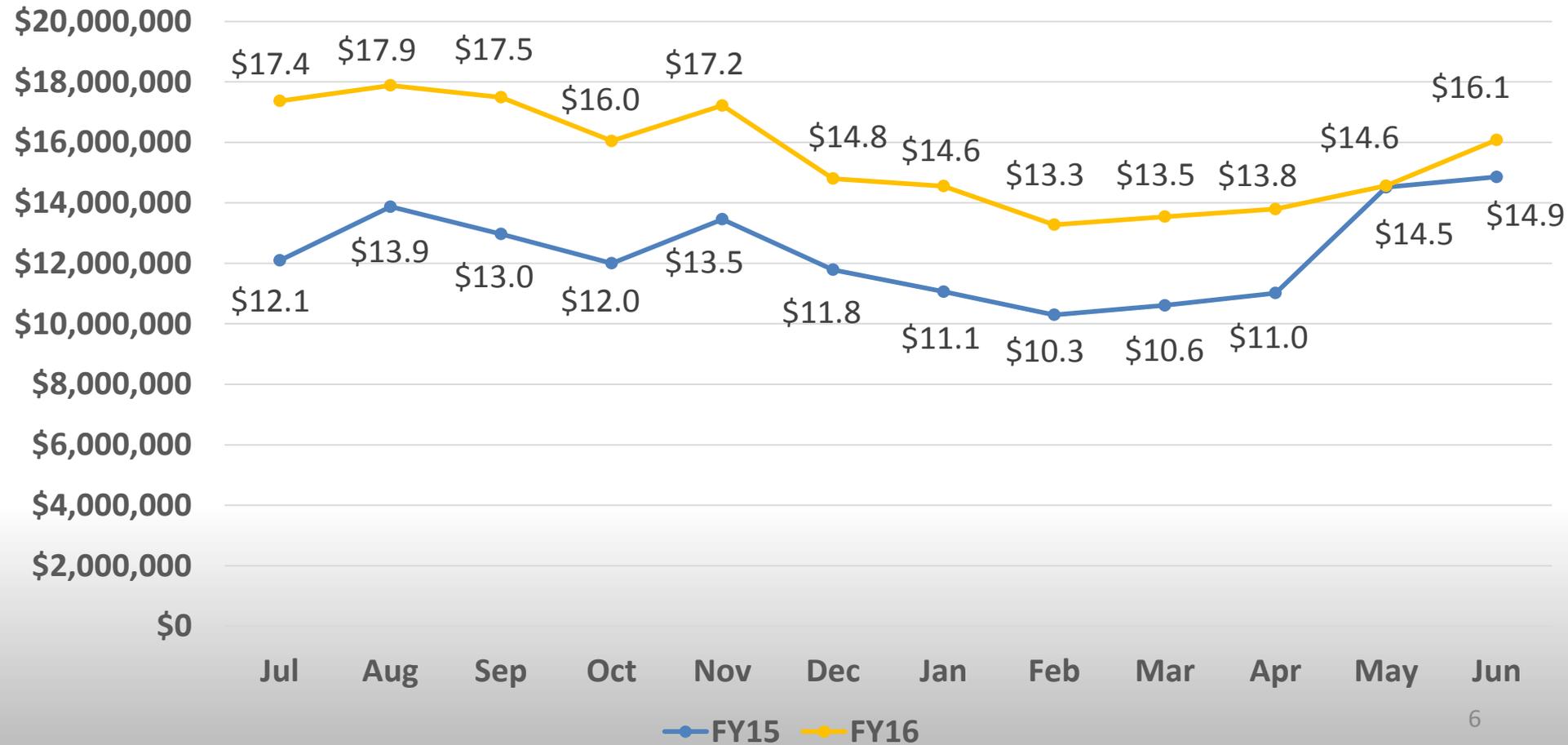
FY Non-Commercial Gross Weight





MOTOR FUEL EXCISE TAX REVENUES

FY Motor Fuel

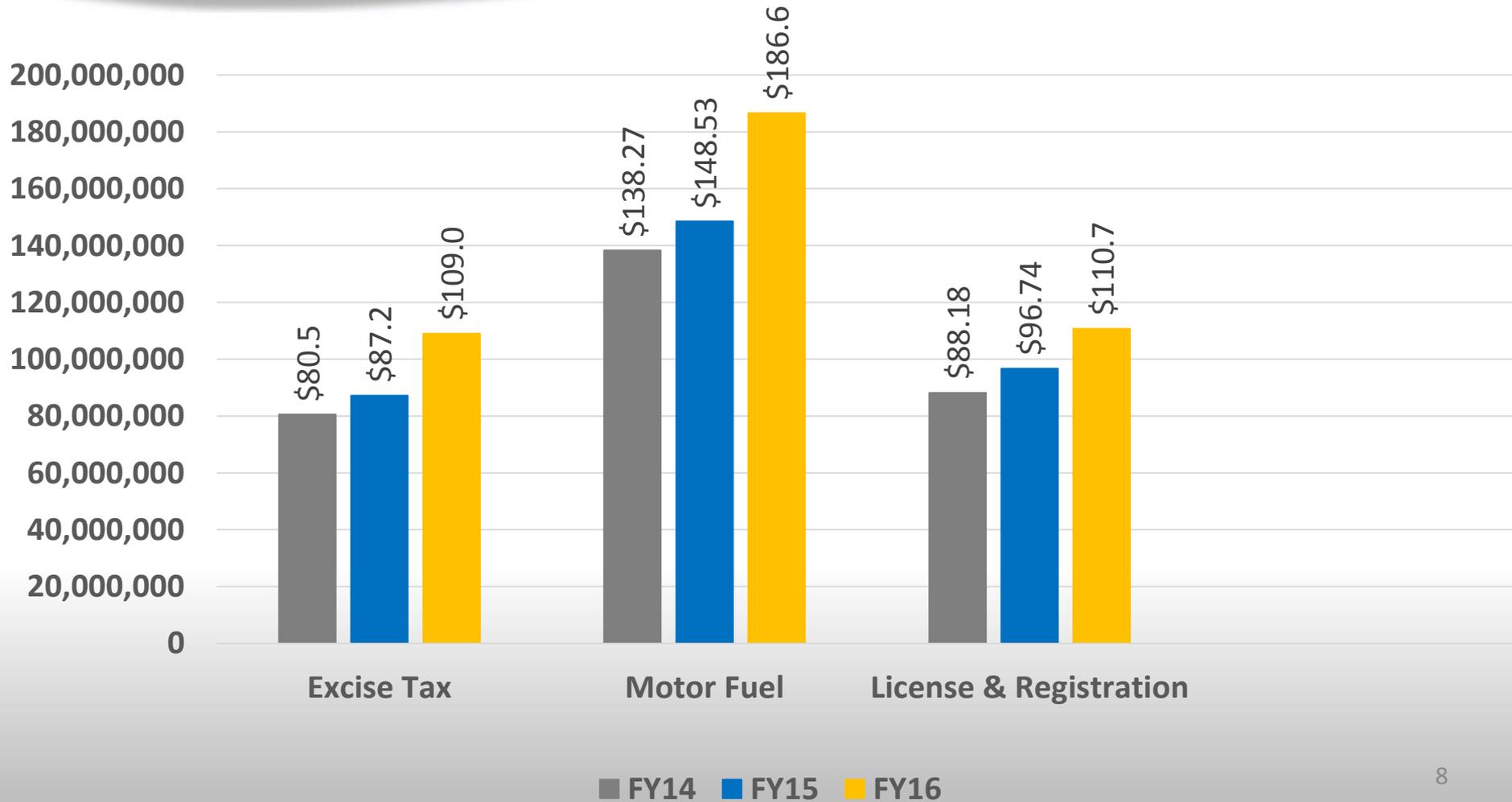


- ***SB1 increased the rate to \$5 per wheel with a maximum of \$60 per vehicle.***
- ***Only counties with a wheel tax are eligible for grants through the Bridge Improvement Grant (BIG) Fund***

As of July 2016:

- ***57 counties currently charge a wheel tax***
- ***13 counties enacted a wheel tax following SB1***
- ***14 counties increased the wheel tax following SB1***
- ***9 counties have no wheel tax fee***

Fiscal Year Comparison



Questions?