

## ORDINANCE NO. 2019-01

### AN ORDINANCE AMENDING ORDINANCE 2015-01 OF LAWRENCE COUNTY, SOUTH DAKOTA, FOR THE IMPOSITION, COLLECTION AND ENFORCEMENT OF A WHEEL TAX AND INCREASING THE WHEEL TAX RATE AND MAXIMUM AMOUNT

WHEREAS, the State of South Dakota has statutorily required the adoption of a wheel tax in order for the County to be eligible for receiving funding from the State's Local Bridge Improvement Grant for the construction and maintenance of highways and bridges; and

WHEREAS, pursuant to SDCL, chapter 32-5A, Lawrence County has the authority to impose a wheel tax on all motor vehicles, as defined in SDCL 32-3-1, registered in the County; now therefore;

Be it ordained by Lawrence County,

SECTION 1: That Section 1 be revised to read as follows:

Pursuant to SDCL Chapter 32-5, a wheel tax is hereby imposed upon all motor vehicles as defined by SDCL 32-3-1 registered in the County at the rate of two dollars (\$2.00) on a maximum of four wheels not to exceed eight (\$8.00) per vehicle for vehicles weighing up to 6,000 lbs. For vehicles weighing 6,001 lbs or more, the wheel tax shall be set at five dollars (\$5.00) on a maximum of two wheels not to exceed ten dollars (\$10.00) per vehicle.

SECTION 2: Pursuant to SDCL 32-5A-2, the proceeds from such wheel tax shall be retained by the County, deposited in the County Road and Bridge Fund, and the revenue shall be used only for highway and bridge maintenance and construction. The Board of County Commissioners shall be resolution establish a means of distributing the revenue generated among the county and municipalities and townships located within the County.

SECTION 3: Pursuant to SDCL 32-5A-7, 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 Amended Ordinance shall be prorated on a monthly basis.

SECTION 4: Pursuant to SDCL 32-5A-3, upon purchasing a vehicle from a dealer, the purchaser shall pay the appropriate tax at the time of title transfer. Nothing in this Amended Ordinance shall prevent an automobile dealer from licensing the vehicles on their lot without paying any taxes created by this Amended Ordinance.

SECTION 5: That Section 5 be revised to read as follows:

This revised Ordinance shall become effective July 29, 2019. Such wheel tax shall be collected by the County commencing on January 1, 2020 with all registrations and

renewals herein and for all subsequent months thereafter.

Dated this 9th day of July, 2019.

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LAWRENCE COUNTY  
BOARD OF COUNTY COMMISSIONERS

First Reading: June 25, 2019

Second Reading: July 9, 2019

First Publication:

Second Publication:

Effective Date: July 29, 2019

Implementation and Collection Date: January 1, 2020

Note: Pursuant to SDCL 32-5A-1.1, a statement is hereby provided of the right to refer the decision of the Lawrence County Commission to a vote of the people as provided in Chapter 7-18A, and further notification is provided that a referendum petition form, prepared by the Lawrence County and ready for circulation, for such Ordinance may be obtained from the Office of the Lawrence County Auditor.