

**ORDINANCE NO. 2015-01**

**AN ORDINANCE IMPOSING A COUNTY WHEEL TAX AND  
PROVIDING FOR THE ADMINISTRATION AND COLLECTION  
THEREOF**

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 THE LAWRENCE COUNTY BOARD OF COMMISSIONERS that a wheel tax is imposed in and for Lawrence County, South Dakota as follows:

Section 1. 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) per wheel with the total wheel tax not to exceed 12 wheels or twenty-four (\$24.00) 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 by resolution establish a means of distributing the revenue generated among the county and the municipalities and townships located within the County.

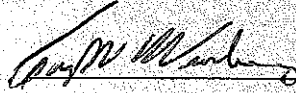
Section 3. Pursuant to SDCL 32-5A-7, if a motor vehicle is licensed for a period of time of less than twelve months, any wheel tax imposed on such motor vehicle pursuant to this Ordinance shall be prorated on a monthly basis.

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 Ordinance shall prevent an automobile dealer from licensing the vehicles on their lot without paying any taxes created by this Ordinance.

Section 5. This Ordinance shall become effective December 11, 2015. Such wheel tax shall be collected by the County commencing on March 1, 2016 with all registrations and renewals herein and for all subsequent months thereafter.

Dated this 10th day of November, 2015.

LAWRENCE COUNTY  
BOARD OF COMMISSIONERS



Terry W. Weisenberg, Chairman

SEAL



Lawrence County Auditor/~~Deputy~~

First Reading: October 27, 2015

Second Reading: November 10, 2015

First Publication: November 14, 2015

Second Publication: November 21, 2015

Effective Date: December 11, 2015

Implementation and Collection Date: March 1, 2016

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 Lawrence County and ready for circulation, for such ordinance may be obtained from the office of the Lawrence County Auditor.