

## ORDINANCE MC19-91

### AN ORDINANCE FOR THE IMPOSITION, COLLECTION, AND ENFORCEMENT OF A WHEEL TAX IN MINNEHAHA COUNTY

PURSUANT to SDCL 32-5A-1 et seq. And consistent with legislative intent permitting Counties to impose and administrate a wheel tax;

BE IT ORDAINED BY THE MINNEHAHA COUNTY COMMISSION: That a wheel tax is imposed in and for Minnehaha County as set forth herein

#### Section 1

All motor vehicles as defined in SDCL 32-3-1, registered in the County shall have a wheel tax imposed upon each vehicle at a rate not to exceed four dollars per vehicle wheel.

#### Section 2

The wheel tax shall be collected and administered by the County. The per vehicle wheel rate shall be the same for all types of motor vehicles and the total vehicle tax may not exceed sixteen dollars per vehicle.

#### Section 3

The proceeds from the tax created by this chapter shall be retained by the county, deposited in a special highway 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.

#### Section 4

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 his lot without paying any taxes created by this ordinance.

#### Section 5

This ordinance shall cover and impose the wheel tax for all motor vehicles eligible for license registration or license renewal for January, 1996, and all subsequent months. This ordinance shall impose a wheel tax upon all motor vehicles, so described even though license registration or renewal takes place before January 1, 1996.

#### Section 6

Severability. If any provision of this ordinance shall be held invalid, it shall not affect any other provisions of this ordinance that can be given effect without the invalid provision, and for this purpose, the provisions of this ordinance are hereby declared to be severable.

Resolution MC95-132  
A RESOLUTION TO ESTABLISH THE DISTRIBUTION  
OF REVENUE OF A COUNTY WHEEL TAX

WHEREAS, Minnehaha County, pursuant to the authority granted in SDCL 32-5A-1 et seq., has imposed a wheel tax, and

WHEREAS, Minnehaha County can levy a maximum of \$4 per wheel, and

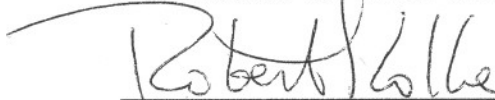
WHEREAS, SDCL 32-5A-2, allows the Board of County Commissioners, by resolution, to establish a means of distributing the revenue generated by a wheel tax among the County and the municipalities and townships located within the County, now

THEREFORE BE IT RESOLVED, by the Minnehaha County Board of Commissioners, that a levy of \$4 per wheel has been established and that the revenue generated from the County wheel tax pursuant to Ordinance MC19-56-95 be distributed as follows:

- 1) the \$4.00 per wheel tax will be distributed in the following manner: 90% to be retained by Minnehaha County, 5% to be distributed to the municipalities of Minnehaha County pursuant to SDCL 32-11-4.1 and SDCL 32-11-5, and 5% to be distributed to the townships of Minnehaha County pursuant to SDCL 32-11-4.1 and SDCL 32-11-5; and
- 2) date of distribution is effective January 1, 1996.

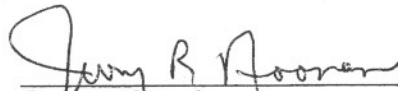
Dated this 24<sup>th</sup> day of October, 1995.

APPROVED BY THE COMMISSION:

  
Robert Kolbe, Chairman

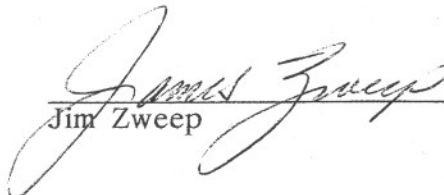
  
Carol Twedt, Vice Chair

  
Tom Dempster

  
Jerry Noonan

ATTEST:

  
Jody Porto, Deputy Auditor  
County Auditor

  
Jim Zweep