

**FALL RIVER COUNTY ORDINANCE #2015-01**

**AN ORDINANCE FOR THE IMPOSITION, COLLECTION, AND ENFORCEMENT OF A  
WHEEL TAX IN FALL RIVER COUNTY**

WHEREAS, the South Dakota State Legislature enacted Chapter 165 of the Session Laws as an emergency measure during the 2015 Legislative Session.

WHEREAS, the South Dakota State Legislature created, through the enactment of Senate Bill 1, the Local Bridge Improvement Fund and any funds deposited into such Fund is continuously appropriated to the South Dakota Department of Transportation.

WHEREAS, the Department of Transportation may award grants from such Fund to any county which has adopted and annually updated its county highway and bridge improvement plan and has imposed a county wheel tax pursuant to SDCL 32-5A-1.

WHEREAS the Fall River County Commission has determined that grants from the Local Bridge Improvement Fund and revenue from the adoption of a wheel tax is needed for highway and bridge maintenance and construction and the County needs more funding for such purposes.

BE IT ORDAINED BY THE FALL RIVER COUNTY COMMISSION that a wheel tax pursuant to SDCL Chapter 32-5A, as amended, and consistent with legislative intent requiring Counties to impose and administer a wheel tax, is imposed in and for Fall River 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 Two Dollars (\$2.00) 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 Thirty-six Dollars (\$36.00) 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, 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, 2016, 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, 2016.

Section 6: 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 7: 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.

WEHREAS, this ordinance is necessary for the support of the county government and its exiting public institutions, an emergency is hereby declared to exist and it shall become effective after its publication.

FIRST READING: August 4, 2015

SECOND READING: \_\_\_\_\_

ADOPTED: \_\_\_\_\_

PUBLISHED: \_\_\_\_\_

EFFECTIVE: \_\_\_\_\_

ADOPTED this 4<sup>th</sup> day of August, 2015.

FALL RIVER COUNTY COMMISSION

\_\_\_\_\_  
Deborah Russell, Chair

ATTEST:

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Sue Ganje, Auditor