ORDINANCE NO. 0709-03

AN ORDINANCE AMENDING SECTION 1 (TAX DEFINED – RATE) OF LINCOLN COUNTY ORDINANCE NO. 6651 (AN ORDINANCE IMPOSING A COUNTY WHEEL TAX)

BE IT ORDAINED BY LINCOLN COUNTY, SOUTH DAKOTA THAT SECTION 1 OF LINCOLN COUNTY ORDINANCE NO. 6651 IS HEREBY AMENDED TO READ AS FOLLOWS:

SECTION 1. TAX DEFINED - RATE. BE IT ORDAINED BY LINCOLN COUNTY THAT EFFECTIVE MARCH 1, 2008, A COUNTY TAX IS HEREBY IMPOSED ON ALL MOTOR VEHICLES AS DEFINED IN SDCL § 32-3-1 REGISTERED IN THE COUNTY AT A RATE NOT TO EXCEED FOUR (4) DOLLARS PER VEHICLE WHEEL. THE TAX SHALL BE ADMINISTERED AND COLLECTED BY THE COUNTY. THE PER VEHICLE WHEEL RATE SHALL BE THE SAME FOR ALL TYPES OF MOTOR VEHICLES AS DEFINED IN SDCL § 32-3-1 AND THE TOTAL VEHICLE TAX MAY NOT EXCEED SIXTEEN (16) DOLLARS PER VEHICLE.


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Chairman, Lincoln County Commissioners
Burdell Coplan

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Auditor, Lincoln County
Paula Feucht