ORDINANCE NO. 6651

AN ORDINANCE IMPOSING A COUNTY WHEEL TAX

SECTION 1. TAX DEFINED - RATE. BE IT ORDAINED BY LINCOLN COUNTY THAT EFFECTIVE JANUARY 1, 1987, 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 TWO (2) 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, THE TOTAL VEHICLE TAX MAY NOT EXCEED EIGHT (8) DOLLARS PER VEHICLE.

SECTION 2. DEPOSIT - USE. ALL PROCEEDS FROM THIS TAX 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.

SECTION 3. DISTRIBUTION OF REVENUE. THE BOARD OF COUNTY COMMISSIONERS SHALL, BY RESOLUTION, ESTABLISH A MEANS OF DISTRIBUTING THE REVENUE GENERATED BY THIS WHEEL TAX AMONG THE COUNTY AND THE MUNICIPALITIES AND TOWNSHIPS LOCATED WITHIN LINCOLN COUNTY.

SECTION 4. PAYMENT OF TAX. UPON PURCHASING A MOTOR VEHICLE FROM A DEALER, THE PURCHASER SHALL PAY THE APPROPRIATE TAX AT THE TIME OF TITLE TRANSFER.

THE DEPARTMENT OF REVENUE WILL INCLUDE ON ANY MOTOR VEHICLE REGISTRATION DOCUMENT, MAILED OUT TO A VEHICLE OWNER PRIOR TO ANNUAL REGISTRATION OF SUCH MOTOR VEHICLE, THE AMOUNT OF TAX IMPOSED AND PAYABLE TO LINCOLN COUNTY PURSUANT TO SECTION 1 OF THIS ORDINANCE.

Revised Ordinance with the exemption for trailers deleted. Effective July 1, 2003.
First Reading: May 13, 2003
Adopted May 27, 2003