

ORDINANCE NO. 2024-02

AN ORDINANCE TO AMEND THE IMPOSITION, COLLECTION  
AND ENFORCEMENT OF A WHEEL TAX IN PERKINS COUNTY

Pursuant to SDCL 21-5A-1, et seq., and consistent with Legislative intent permitting counties to impose and administer a wheel tax,

BE IT ORDAINED BY THE PERKINS COUNTY COMMISSION, that a wheel tax be imposed in and for Perkins County as set forth herein.

Section 1: All motor vehicles as defined by SDCL 32-3-1, registered in Perkins County, South Dakota, shall have a wheel tax imposed upon each such vehicle at a rate not to exceed \$5.00 per vehicle wheel and not to exceed \$50.00 per vehicle. 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 increase in wheel tax shall take place on January 1, 2025.

Section 2: The proceeds from the tax created by this ordinance shall be retained by the County, deposited into 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 ordinance among the county, municipalities and townships located within Perkins County.

Section 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 his lot without paying any taxes created by this ordinance.

Section 4: This ordinance shall cover and impose the wheel tax for all motor vehicles eligible for license registration or license renewal for January 1994 and all subsequent months. This ordinance shall impose a wheel tax upon all motor vehicles, even though license registration or renewal takes place prior to January 1, 1994.

Section 5: If any provision of this ordinance shall be held invalid, it shall be held invalid and shall not effect any other provision 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.

Adopted this 9<sup>th</sup> day of July, 2024.

APPROVED:

PERKINS COUNTY COMMISSION