

**BUTTE COUNTY BOARD OF COUNTY COMMISSIONERS**  
**BELLE FOURCHE, SOUTH DAKOTA**  
**ORDINANCE # 2019-01**  
**AN ORDINANCE AMENDING COUNTY WHEEL TAX**

**WHEREAS**, pursuant to SDCL 32-5A, Butte County has the authority to impose a wheel tax on all motor vehicles, as defined in SDCL 32-3-1, registered in the County; now therefore

BE IT HERE ORDAINED BY THE BUTTE COUNTY BOARD OF COMMISSIONERS that a wheel tax is imposed in and for Butte County, South Dakota as follows:

Section 1: Pursuant to SDCL 32-5A-5, a wheel tax is hereby imposed upon all motor vehicles as defined by SDCL 32-3-1 registered in the County as follows:

- a) At a rate of three dollars (\$3.00) per wheel for all vehicles under six thousand pounds, inclusive, not to exceed 4 wheels or twelve dollars (\$12.00).**
- b) At a rate of five dollars (\$5.00) per wheel for all vehicles over six thousand pounds, inclusive, not to exceed 12 wheels or sixty dollars (\$60.00).**

Section 2: Pursuant to SDCL 32-5A-2, the proceeds from such wheel tax shall be retained by the County, deposited in the county road and bridge fund, and the revenue shall 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 among the county and the municipalities and townships located within the county.

Section 3: Pursuant to SDCL 32-5A-7, if a motor vehicle is licensed for a period of time less than twelve months, any wheel tax imposed on such motor vehicle pursuant to this Ordinance shall be prorated on a monthly basis.

Section 4: Pursuant to SDCL 32-5A-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 the automobile dealer from licensing the vehicles on their lot without paying any taxes created by this ordinance.

Section 5: This ordinance shall become effective twenty days after the publication.

Dated this 6th day of August 2019

/s/: Kim Richards, Chairman

Butte County Commissioners

ATTEST:

/s/: Elaine Jensen

Butte County Auditor

First Reading: July 29, 2019

Second Reading: August 6, 2019

First Publication: August 10, 2019

Second Publication: August 17, 2019

Effective Date: September 6, 2019

Implementation and Collection Date: January 1, 2020