

**BUTTE COUNTY BOARD OF COUNTY COMMISSIONERS**  
**BELLE FOURCHE, SOUTH DAKOTA**  
**ORDINANCE # 2017-01**  
AN ORDINANCE IMPOSING 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 five dollars (\$5.00) per wheel for all vehicles, inclusive, with the total wheel tax not to exceed 2 wheels or \$10.00 per vehicle.

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 on January 1, 2018.

First Reading: September 5, 2017

Second Reading: September 26, 2017

Adopted: September 26, 2017

Publication Date: October 4, 2017

Effective Date: October 24, 2017

**THIS ORDINANCE WILL BECOME EFFECTIVE ON THE 20<sup>TH</sup> DAY AFTER COMPLETED PUBLICATION**

**THE IMPLEMENTATION OF THE NEW WHEEL TAX RATE SHALL COMMENCE ON JANUARY 1, 2018**

ATTEST:

/s/: Elaine Jensen  
Butte County Auditor

/s/: Stanley J. Harms  
Stan Harms, Chairman,  
Butte County Commission