## **ORDINANCE #2015-01**

## AN ORDINANCE IMPOSING A COUNTY WHEEL TAX

## BE IT ORDAINED BY CLAY COUNTY, SOUTH DAKOTA:

That a county tax be imposed on all licensed vehicles with wheels as defined by SDCL 32-3-1 which are registered in Clay County, at a rate not to exceed four dollars (\$4.00) per wheel on all vehicles registered in Clay County. The total vehicle tax may not exceed the sum of sixteen dollars (\$16.00) per vehicle. The tax shall be administered and collected by the County pursuant to SDCL 32-5A-1. The total sum of all proceeds from the tax shall be retained by the County and deposited in the county road and bridge fund, to be used only for highway and bridge maintenance and construction. The Board of County Commissioners shall, upon resolution, establish a means of distributing the revenue generated by this chapter among the County, municipalities and townships located within the county. The county wheel tax shall become effective for collection beginning August 1, 2015.

First Reading: February 24, 2015

Second Reading: March 3, 2015

Adoption: March 3, 2015

Publication: March 12/13 & 19/20, 2015

Effective Date: April 9, 2015

Travis Mockler, Chairman Board of County Commissioners Clay County, South Dakota

ATTEST:

Carri R. Crum, Clay County Auditor



