

Resolution-1986-04-Impose county wheel tax to be effective at a later date

SECTION 1. BE IT ORDAINED by the McCook County Board of Commissioners that 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/per wheel. The tax will become effective at a future date, when deemed necessary by the Board of Commissioners, but not before January 1, 1988. The tax shall be collected and administered by the County. The per vehicle rate shall be the same for all types of motor vehicles and the total vehicle tax may not exceed eight (8) dollars per vehicle.

SECTION 2. 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. The Board of Commissioners shall establish 70% county; 20% townships; and 10% cities; as the percentage to be used for distributing the revenue generated by this wheel tax, among the county, townships, and cities located within McCook County. Township and Municipal funds shall be distributed by a ratio based on taxable valuations.

SECTION 4. 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 of McCook County pursuant to Section 1 of this resolution.

Approved this 18th day of November, 1986