

WHEEL TAX RESOLUTION

TO IMPOSE A COUNTY WHEEL TAX & ESTABLISH THE DISTRIBUTION OF REVENUE OF A COUNTY WHEEL TAX

WHEREAS, pursuant to SDCL, Chapter 32-5A, Buffalo County has the authority to impose a wheel tax on motor vehicles registered in Buffalo County. Trailers, 4-wheelers and motorcycles will be excluded. Trucks with a weight classification of 6000# or greater, will be taxed at the rate of \$5. per wheel up to 4 wheels, a maximum of \$20 per vehicle. All trucks that are taxed on a 3 month schedule or special use vehicles, will only pay the wheel tax once in a year. All other vehicles will be taxed at the rate of \$3. a wheel or up to \$12. per vehicle.

NOW BE IT RESOLVED THAT 100% OF THE FUNDS WILL BE DEPOSITED IN THE ROAD AND BRIDGE FUND; AND SHALL BE SPENT ON REBUILDING THE BRIDGES IN BUFFALO COUNTY.

The Wheel Tax will become effective January 1, 2023.

If any provision of the ordinance shall be held invalid, it shall not affect any other provisions 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.

Dated this th day of

Aug 2 - 2022

Buffalo County Auditor

Laura L. Martin

Lloyd Tuller

Buffalo County Commission