

**ORDINANCE #2003-2**

**AN ORDINANCE PROVIDING FOR THE AMENDMENT OF THE 1986 COUNTY WHEEL TAX ORDINANCE (#86-02) REVISING THE EXEMPTION FOR TRAILERS.**

WHEREAS, Brookings County enacted Ordinance #86-02 on August 12, 1986 imposing a Wheel Tax on motorized vehicles only;

WHEREAS, SDCL 32-5A-3 states that the only exemption from the wheel tax law is dealers;

WHEREAS, Brookings County has been allowing trailers to be exempt from the wheel tax law;

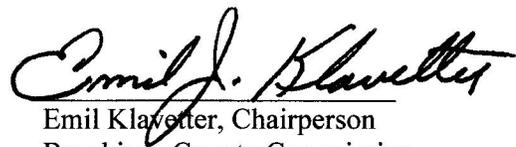
WHEREAS, the SD Department of Revenue informed Brookings County that the current method of exempting trailers from the wheel tax is not permitted by law;

THEREFORE BE IT ORDAINED BY BROOKINGS COUNTY, SOUTH DAKOTA that the 1986 County Wheel Tax Ordinance be amended by revising the ordinance to include all trailers. The total vehicle tax on trailers shall be two (2) dollars per wheel, and shall not exceed eight (8) dollars per trailer.

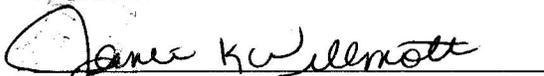
In all other respects the 1986 County Wheel Tax Ordinance (#86-02) shall remain unchanged and is hereby re-ordained.

FIRST READING: September 2, 2003

SECOND READING: September 9, 2003

  
Emil Klavetter, Chairperson  
Brookings County Commission

ATTEST:

  
Janet Willmott, County Auditor