

RESOLUTION 2021-03  
Hand County South Dakota

[Distribution of Wheel Tax Revenues (SDCL 32-5A-2)]

WHEREAS, the South Dakota Legislature enacted statute 35-5A-1 which says, "The board of county commissioners shall, by resolution, establish a means of distributing the revenue generated by this chapter among the county and the municipalities and townships located within the county."

As a result, the board of commissioners ordained that revenues generated by the wheel tax shall be reserved unto the county for the sole purpose of improving bridge structures throughout the county.

The county's accounting system allows for revenues of the wheel tax to be specified for audit purposes and that expenditures using said wheel tax revenues can also be specified by specific accounts for audit purposes.

THEREFORE, BE IT RESOLVED that the county auditor shall establish revenue and expenditure accounts for the purpose of receiving and expending wheel tax funds for authorized projects.

The county highway superintendent shall, within each annual expenditure budget, create as many projects sub-accounts as it needs to complete the authorized projects.

The funds expended for said projects shall be delineated from other projects by use of internal coding.

ADOPTED this 2<sup>nd</sup> day of February, 2021 upon motion of , seconded by and upon majority vote.

/s/ Gib Rodgers, Chairman

Attest: /s/ Doug DeBoer, Auditor

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The following text is not part of the resolution, but is included here as a reference.

**32-5A-2. Deposit, use, and distribution of proceeds.**

The proceeds from the tax created by this chapter shall be retained by the county and deposited in the county road and bridge fund, and the revenue may 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 by this chapter among the county and the municipalities and townships located within the county.

**Source:** SL 1985, ch 248, § 2; SL 1999, ch 149, § 4.