

RESOLUTION 2018-24

**RESOLUTION REGARDING REFUND OF WHEEL TAX PAID IN ERROR AS
OUTLINED IN HB1195**

WHEREAS, during the 2018 legislative session, HB1185 provided for an amendment of SDCL 32-5-24; and

WHEREAS, that amendment provided that the “department shall issue to the several county treasurers authorizations to refund to the lawful owner of any motor vehicle from current collections of motor vehicle license fees for overpayments, past or future, paid by the owner for any license plate fees;” and

WHEREAS, HB1195 did not direct counties to refund the wheel tax collected, but left the handling of the wheel tax to the County Commission; and

WHEREAS, HB1195 requires that an application for refund is made within 90 days from the date a license was paid, and the stickers/decals are returned unused and adhered to the registration card at the time of the refund request, and

WHEREAS, in accordance with HB1195, the Butte County Commission has declared that when an application for refund is made as set out by HB1195, the Butte County Treasurer shall refund the wheel tax portion of the collected fees; and

NOW, THEREFORE, BE IT RESOLVED that the Butte County Commission hereby and herewith directs that the Butte County Treasurer, upon receipt of an application for refund of fees, overpayments or payments made in error that meet the requirements as set out in HB1195; the Butte County Treasurer shall refund the wheel tax portion of the fees to the applicant.

Dated this 17th day of July, 2018.

BOARD OF BUTTE COUNTY COMMISSIONERS

/s/: Frank Walton

Frank Walton, CHAIRMAN

ATTEST:

/s/: Elaine Jensen

ELAINE JENSEN

BUTTE COUNTY AUDITOR