



# Taxation News

Department of Revenue & Regulation

Gary R. Viken, Secretary

## Making the Change Easy

With more than 200 different tax codes throughout the state of South Dakota, it can be a challenge determining the correct tax code and rate for a specific location.

TaxMatch, the department's Geographic Information System (GIS), will help users quickly find the correct tax rate and codes for locations throughout South Dakota.

Beginning January 12, 2004, users will be able to log onto the department's web site and use TaxMatch. Users will enter any South Dakota address into the Tax Match system, the system will then provide all the applicable tax codes and rates for that address.



For quick and easy access, look for the GIS icon on the department's web site at [www.state.sd.us/drr](http://www.state.sd.us/drr).

## Positive Tax Changes For South Dakota

By Alison Jares

In an effort to create a more efficient taxing system, the 2003 Legislature adopted a number of tax changes that will bring state and city tax law into compliance with the Streamlined Sales Tax Act (SSTA). The SSTA is an agreement between 32 states to streamline the nation's sales tax system.

The city tax changes will affect many businesses that collect or remit South Dakota sales and use tax, as well as anyone who purchases taxable items or services in South Dakota.

The city tax changes are:

- All cities will have one general municipal sales and use tax rate. This rate applies to all taxable sales of items or services.
- Food will be taxable at the general municipal tax rate in every city. This impacts cities that previously exempted food and cities that taxed food at a lower rate than their general tax rate.
- All exemptions for construction materials delivered to a construction company truck for use outside city limits were repealed. Construction materials are now taxed where delivered, not based on the jobsite location.
- Some cities changed their sales tax rate. The municipal tax rate will range from 1% and 2%.
- Some municipal tax reporting codes remain the same but many of the codes have changed.
- Municipal gross receipts tax is now reported under a separate code from the municipal sales tax.

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### Taxation News

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Want to receive Taxation News via email? Send your email address along with your tax license number to: [webman@state.sd.us](mailto:webman@state.sd.us)

## Tax Relief For Elderly and Disabled

By Robert Witte

The Division of Property and Special Taxes has developed a new brochure explaining sales and property tax relief programs available to seniors, disabled veterans, and other disabled individuals.

The brochure explains the eligibility requirements and application process for six different programs. Some of these programs are permanent while others are funded with a specific appropriation by the Legislature each year.

The department encourages any organization that works with seniors, veterans or the disabled to request brochures by calling 1-800-TAX-9188. The brochure and an explanation of each program is also available on the web at [www.state.sd.us/drr2/prospectax/relief\\_programs.htm](http://www.state.sd.us/drr2/prospectax/relief_programs.htm).

# Dates to Remember

## January

**January 1 - News Year's Day, Department Offices Closed.**

**January 13 -** South Dakota Legislature convenes.

**January 15 -** Basic Tax Seminar, Deadwood, SD.

**January 19 - Martin Luther King Jr. Day, Department Offices Closed.**

**January 20 -** Paper returns and payments due for monthly filers.

**January 23 -** SD QUEST returns due.

**January 29 -** SD QUEST electronic payments due.

**January 31 -** Paper returns and payments due for bi-monthly, annual and semi-annual filers.

## February

**February 12 -** President Lincoln's Birthday

**February 16 - President's Day, Department Offices Closed**

**February 20 -** Paper returns and payments due for monthly filers.

**February 22 -** President Washington's Birthday

**February 23 -** SD QUEST returns due.

**February 26 -** SD QUEST electronic payments due.

## March

**March 17-18 -** SD/MN Border Issues Seminar, St. Paul, MN.

**March 20 -** Paper returns and payments due for monthly filers.

**March 23 -** SD QUEST returns due.

**March 30 -** SD QUEST electronic payments due.

**March 31 -** Paper returns due for bi-monthly filers.

## Business Education Program

Come join our Business Education Program at one of the workshops or seminars in your area. The department offers a number of educational opportunities that cover different tax issues facing new and existing business owners. For the most current list of seminars or to register, log on to our website at [www.state.sd.us/drr](http://www.state.sd.us/drr). All seminars and workshops are free of charge.

## Basic Tax Seminars

Our Basic Business Tax Seminars cover sales, use and contractors' excise tax issues. These seminars are free and designed for new business owners or as a refresher course.

### Sales and Contractors' Excise Tax Seminar

**January 15, 2004**  
**Deadwood, SD**

**Sales Tax: 9am - Noon**  
**Contractors': 1pm - 3pm**

## Border Issues Seminars

Border Issue Seminars cover the differences in the tax application and reporting processes between South Dakota and our neighboring states of Iowa, Minnesota, Nebraska and North Dakota.

### SD/MN Border Issues

**March 17, 2004**  
**March 18, 2004**  
**St. Paul, MN**

**Sales Tax: 1pm - 4:30pm**  
**Contractors: 9am - Noon**

## Municipal Tax Issues Seminars

These seminars are focused on providing information pertaining to the new municipal tax changes taking effect January 1, 2004. For more information about these seminars, check our website at [www.state.sd.us/drr2/municipaltax/municipaltaxesindex.htm](http://www.state.sd.us/drr2/municipaltax/municipaltaxesindex.htm).

### Tuesday, January 6, 2004

Sioux Falls Non-Profit Center  
10 am - 11 am  
2 pm - 3 pm  
7 pm - 8 pm  
Yankton College Alumni Hall  
5:30pm-6:30pm  
6:30pm-7:30pm

### Tuesday, January 20, 2004

Colman Community Center  
10 am - 11 am  
Flandreau Community Center  
2 pm - 3 pm

### Wednesday, January 21, 2004

Wentworth "The Barn"  
9 am - 10 am  
Sioux Falls Non-Profit Center  
10 am - 11 am  
Madison Chamber of Commerce  
12 pm - 1 pm

### Thursday, January 22, 2004

Canton Library  
9:30 am - 10:30 am  
Hudson Fire Hall  
9:30 am - 10:30 am  
Sioux Falls Non-Profit Center  
7 pm - 8 pm

### Tuesday, January 27, 2004

Lennox Pizza Ranch  
9:30 am - 10:30 am

### Wednesday, January 28, 2004

Brandon Pizza Ranch  
12 pm - 1 pm  
Ramona Fire Hall  
2 pm - 3 pm  
Valley Springs Legion Hall  
3 pm - 4 pm

### Tuesday, January 13, 2004

Colton City Hall  
10 am - 11 am  
Harrisburg Legion Hall  
10 am - 11 am  
Humboldt Community Center  
1 pm - 2 pm  
Worthing Community Center  
1 pm - 2 pm  
Sioux Falls Non-Profit Center  
7 pm - 8 pm

### Wednesday, January 14, 2004

Garretson City Hall  
9:30 am - 10:30 am  
Crooks Community Center  
10 am - 11 am  
Hartford City Hall  
1 pm - 2 pm

### Thursday, January 15, 2004

Sioux Falls Non-Profit Center  
10 am - 11 am  
2 pm - 3 pm  
Baltic First National Bank  
10 am - 11 am  
Dell Rapids City Hall  
1 pm - 2 pm

# News You Can Use

## Rate Changes - When Do They Apply?

When state or municipal tax rates increase or decrease, it can be a challenge for businesses to decide when to change over to the new rates. Check out the following guide to determine the proper tax rate to report for your business:

1. Reporting on an Accrual Basis? The sales tax rate in effect at the time of the sale applies to the sale. Sales made during December, 2003, are subject to the tax rate in effect during December. Sales made in January, 2004, are subject to the tax rate in effect in January. It does not matter when the actual payment for the sale is received.

2. Reporting on a Cash Basis? The sales tax rate in effect at the time payment is received applies to that payment. A sale made in December, 2003, but paid for in January, 2004, is subject to the tax rate in effect in January.

### Exceptions:

Construction materials for contracts bid or awarded prior to the date of the rate increase are not subject to the tax rate increase if the contractor documents that the contract was bid or awarded prior to the effective date of the rate increase.

Service providers that have billing periods that start before and end after the effective date of the rate change should apply the tax as follows:

A. For a rate increase, the new rate applies to the first billing period starting on or after the effective date.

B. For a rate decrease, the new rate applies to bills rendered on or after the effective date. Rendered is when the bill is sent to the taxpayer.

If you have further comments or questions about when you should apply the new tax, give the department a call at 1-800-TAX-9188.

## Federal Tax News

### Use of Standard Mileage Rate Expanded

To reduce a recordkeeping burden, the IRS announced that taxpayers who use no more than four vehicles at the same time for business purposes may use the standard mileage rate, starting in 2004. Currently, those using more than one vehicle at a time cannot use the standard rate at all, leaving them to track the actual expenses for each vehicle.



A taxpayer may not use the standard mileage rate for a vehicle after using the actual expense method on that same vehicle, after claiming depreciation or Section 179.

Beginning Jan. 1, 2004, the standard mileage rates for the use of a car (including vans, pickups, or panel trucks) will be: 37.5 cents a mile for all business miles driven, up from 36 cents a mile in 2003. (Reference: IR-2003-121, Oct. 15, 2003).

### Employer Identification Numbers On-line

You can now apply for Employer Identification Numbers on-line at the IRS web-site at [www.irs.gov](http://www.irs.gov). Simply search "EIN" to find Employer Identification information. This service is available 24 hours a day, 7 days a week.

With the availability of applying for EINs online, individuals should be aware that there are some Internet sites advertising this same service but are charging a fee.

## Did You Know...

**Retail Managers (Soft Drink Instant Winners)** - The department is aware that merchants throughout South Dakota have been charging sales tax on the free bottle of pop that an individual would win with instant winner pop lids.

For instant winner lids that may be taken to any retailer and exchanged for a free bottle of soda, the soda distributor owes use tax on the cost of the free bottle of soda. The retailer should not be charging the customer tax when they redeem these instant winner pop lids.

**CORRECTION - Sourcing, Surveyors** - Surveying services are subject to the state and municipal sales tax based on where the property being surveyed is located. The information in the October 2003 newsletter stating the surveyor's services are taxed where the report is sent was incorrect.

# In Other Revenue News

## Motor Vehicle Offers Online Forms

By Robert Witte

### Car Dealerships

The department is now offering car dealerships the opportunity to begin accessing motor vehicle forms via the Internet. Dealers can now log onto the department's website and fill out electronic motor vehicle forms and print them out right from their desktop. All forms are in two formats, plain .pdf and fill-in and print .pdf.

"We encourage dealers to check out the online forms because they are such an efficient resource. By typing in the applicable information, the forms come out clean, they're up-to-date and accessible 24 hours/7 days a week," explains Deb Hillmer, Director of Motor Vehicles.

Electronic forms are quick, easy and accessible to dealership personnel while they help customers. Dealers can be assured that they will never be using an out-dated version or that their paper form inventory is low. For a complete list of fill-in and print forms, log onto [www.state.sd.us/drr2/forms.htm](http://www.state.sd.us/drr2/forms.htm). Click on, "Motor Vehicle Forms."

The department has also created an electronic General Supply Request form. This form can be used to place an order for paper forms from the department. Instead of filling out the General Supply Request by hand and faxing in the form, log onto the web, fill out the form and send it electronically. By using the electronic form, users will receive a confirmation that the form was received by the department. Users will also find a decrease in shipping time for their supplies. The electronic form can be accessed at [www.state.sd.us/drr2/form.htm](http://www.state.sd.us/drr2/form.htm). Click on, "Supply Order Forms" at the bottom of the page.

### Fuel Tax and Prorate Forms

Trucking companies and their drivers may also access a number of electronic forms on the department's website. A complete list of forms is located on our site and we continue to add more electronic forms monthly. Check out the forms at [www.state.sd.us/drr2/forms.htm](http://www.state.sd.us/drr2/forms.htm). Click on, "Motor Fuel and Prorate Forms."

For more information on any motor vehicle forms, give the department a call at 605-773-3541 or contact us by email at [motorv@state.sd.us](mailto:motorv@state.sd.us).

## Positive Tax Changes For South Dakota

(CONTINUED FROM COVER)

The municipal gross receipts tax (also referred to as the Bed, Board, and Booze tax) is a 1% tax that is in addition to the general municipal sales tax. The gross receipts tax can be imposed on alcoholic beverages, eating establishments, lodging accommodations, ticket sales, and admissions to places of amusement, or athletic and cultural events.

### Exemptions

The following products and services **remain exempt** from all municipal sales and use tax.

- Farm Machinery and Irrigation Equipment
- Parts or Repairs for Farm Machinery
- Agricultural Animal Health Products and Medicine
- Transportation Services
- Collection and Disposal of Solid Waste
- Veterinarian and Animal Specialty Services
- Air Transportation

### Reporting

In the past, businesses subject to the municipal gross receipts tax reported the gross receipts tax and the sales tax using one code. Starting with the January return, due in February, these businesses will report the municipal sales tax under one city code and the 1% municipal gross receipts tax under a separate code.

Example: \$1000 in motel receipts in Pierre is subject to 4% state tax, 1.8% municipal sales tax and 1% municipal gross receipts tax. The municipal tax is reported as follows:

City/Res	Code	Net Taxable	Rate	Tax
Pierre*	284-2	\$1000	1.8%	\$18.00
<b>Pierre</b>	284-1	\$1000	1.0%	\$10.00

### For More Information

The department is committed to helping businesses understand and manage the new municipal tax changes. We encourage everyone to attend one of the many Municipal Tax Seminars going on during the month of January. For a complete list, check out the Business Education Program on page 2 of this publication.

Also, please check out the many tools and forms the department has created online at [www.state.sd.us/drr2/municipaltax/municipaltaxesindex.htm](http://www.state.sd.us/drr2/municipaltax/municipaltaxesindex.htm).

# January 2004 Municipal Sales Tax Rate Chart

City	Code	Rate	City	Code	Rate	City	Code	Rate	City	Code	Rate
Aberdeen*	001-2	2.00	Estelline*	113-2	1.00	Leola*	208-2	2.00	Springfield*	336-2	1.00
<b>Aberdeen</b>	<b>001-1</b>	<b>1.00</b>	Ethan*	114-2	2.00	Letcher*	210-2	2.00	Stickney*	337-2	2.00
Alcester*	006-2	1.00	Eureka*	115-2	1.90	<b>Letcher</b>	<b>210-1</b>	<b>1.00</b>	Stratford*	340-2	1.00
Alexandria*	007-2	2.00	Faith*	119-2	2.00	Madison*	221-2	2.00	Sturgis*	341-2	2.00
Alpena*	009-2	1.00	<b>Faith</b>	<b>119-1</b>	<b>1.00</b>	<b>Madison</b>	<b>221-1</b>	<b>1.00</b>	<b>Sturgis</b>	<b>341-1</b>	<b>1.00</b>
Arlington*	013-2	2.00	Faulkton*	121-2	2.00	Marion*	226-2	2.00	Summit*	342-2	1.00
Armour*	014-2	2.00	Flandreau*	125-2	1.91	Martin*	227-2	2.00	Tabor*	343-2	1.00
Artesian*	015-2	2.00	<b>Flandreau</b>	<b>125-1</b>	<b>1.00</b>	<b>Martin</b>	<b>227-1</b>	<b>1.00</b>	Tea*	344-2	2.00
Avon*	020-2	2.00	Florence*	126-2	1.00	McCook Lake*	258-2	2.00	<b>Tea</b>	<b>344-1</b>	<b>1.00</b>
Baltic*	022-2	2.00	Fort Pierre*	129-2	2.00	McIntosh*	219-2	1.00	Timber Lake*	345-2	1.70
<b>Baltic</b>	<b>022-1</b>	<b>1.00</b>	<b>Fort Pierre</b>	<b>129-1</b>	<b>1.00</b>	McLaughlin*	220-2	1.00	Toronto*	347-2	1.00
Belle Fourche*	027-2	1.90	Freeman*	133-2	2.00	Menno*	233-2	1.00	Trent*	349-2	1.00
<b>Belle Fourche</b>	<b>027-1</b>	<b>1.00</b>	Garretson*	138-2	2.00	Midland*	234-2	2.00	Tripp*	350-2	1.85
Belvidere*	028-2	2.00	Gary*	139-2	1.00	Milbank*	235-2	2.00	Tulare*	351-2	1.00
Beresford*	029-2	2.00	Gayville*	140-2	2.00	<b>Milbank</b>	<b>235-1</b>	<b>1.00</b>	Tyndall*	355-2	1.00
Big Stone City*	031-2	1.00	Geddes*	141-2	2.00	Miller*	237-2	2.00	Valley Springs*	359-2	2.00
Blunt*	034-2	1.00	Gettysburg*	142-2	2.00	Mission*	239-2	1.75	Veblen*	360-2	1.00
<b>Blunt</b>	<b>034-1</b>	<b>1.00</b>	<b>Gettysburg</b>	<b>142-1</b>	<b>1.00</b>	Mitchell*	242-2	2.00	Vermillion*	362-2	2.00
Bonesteel*	035-2	1.00	Glenham*	145-2	2.00	<b>Mitchell</b>	<b>242-1</b>	<b>1.00</b>	<b>Vermillion</b>	<b>362-1</b>	<b>1.00</b>
Bowdle*	036-2	1.00	Gregory*	147-2	2.00	Mobridge*	243-2	2.00	Viborg*	363-2	2.00
Box Elder*	037-2	2.00	Groton*	149-2	2.00	Monroe*	244-2	1.00	Volga*	367-2	1.00
<b>Box Elder</b>	<b>037-1</b>	<b>1.00</b>	<b>Groton</b>	<b>149-1</b>	<b>1.00</b>	Montrose*	245-2	1.86	Volin*	368-2	1.00
Brandon*	039-2	2.00	Harrisburg*	151-2	2.00	Mount Vernon*	248-2	2.00	Wagner*	369-2	1.82
<b>Brandon</b>	<b>039-1</b>	<b>1.00</b>	Harrold*	153-2	1.00	<b>Mount Vernon</b>	<b>248-1</b>	<b>1.00</b>	Wakonda*	370-2	1.00
Brandt*	040-2	1.00	Hartford*	154-2	2.00	Murdo*	250-2	2.00	Wall*	372-2	2.00
Bridgewater*	042-2	2.00	<b>Hartford</b>	<b>154-1</b>	<b>1.00</b>	<b>Murdo</b>	<b>250-1</b>	<b>1.00</b>	<b>Wall</b>	<b>372-1</b>	<b>1.00</b>
Bristol*	043-2	2.00	Hayti*	156-2	1.00	New Underwood*	254-2	2.00	Warner*	376-2	2.00
Britton*	044-2	1.87	Hazel*	157-2	1.00	Newell*	255-2	2.00	Wasta*	377-2	1.00
Brookings*	045-2	1.90	Henry*	159-2	1.00	Nisland*	256-2	2.00	Watertown*	379-2	1.90
<b>Brookings</b>	<b>045-1</b>	<b>1.00</b>	Hermosa*	160-2	2.00	North Sioux City*	258-2	2.00	<b>Watertown</b>	<b>379-1</b>	<b>1.00</b>
Bryant*	047-2	1.00	Herreid*	161-2	1.00	Oacoma*	261-2	2.00	Waubay*	380-2	2.00
Buffalo*	048-2	1.00	Highmore*	164-2	2.00	<b>Oacoma</b>	<b>261-1</b>	<b>1.00</b>	Webster*	382-2	2.00
Burke*	053-2	2.00	<b>Highmore</b>	<b>164-1</b>	<b>1.00</b>	Olivet*	267-2	1.00	Wentworth*	383-2	2.00
Canistota*	055-2	2.00	Hill City*	165-2	2.00	Onida*	269-2	2.00	Wessington*	384-2	1.00
Canova*	056-2	1.95	<b>Hill City</b>	<b>165-1</b>	<b>1.00</b>	Parker*	276-2	2.00	Wessington Springs*	385-2	2.00
Canton*	057-2	2.00	Hitchcock*	166-2	1.00	Parkston*	277-2	2.00	White Lake*	389-2	2.00
Carthage*	061-2	1.00	Hosmer*	168-2	1.00	<b>Parkston</b>	<b>277-1</b>	<b>1.00</b>	White River*	391-2	2.00
Castlewood*	062-2	2.00	Hot Springs*	169-2	1.83	Philip*	280-2	2.00	Whitewood*	393-2	2.00
Centerville*	065-2	2.00	<b>Hot Springs</b>	<b>169-1</b>	<b>1.00</b>	Pickstown*	281-2	1.00	<b>Whitewood</b>	<b>393-1</b>	<b>1.00</b>
Central City*	066-2	2.00	Hoven*	171-2	1.95	Pierre*	284-2	1.80	Willow Lake*	394-2	2.00
Chamberlain*	067-2	2.00	Howard*	172-2	2.00	<b>Pierre</b>	<b>284-1</b>	<b>1.00</b>	Wilmot*	395-2	2.00
<b>Chamberlain</b>	<b>067-1</b>	<b>1.00</b>	Hudson*	174-2	1.00	Plankinton*	286-2	2.00	Winner*	397-2	2.00
Chancellor*	068-2	2.00	Humboldt*	175-2	2.00	Platte*	287-2	2.00	Witten*	398-2	1.00
<b>Chancellor</b>	<b>068-1</b>	<b>1.00</b>	<b>Humboldt</b>	<b>175-1</b>	<b>1.00</b>	<b>Platte</b>	<b>287-1</b>	<b>1.00</b>	Wolsey*	399-2	2.00
Clark*	073-2	2.00	Hurley*	176-2	2.00	Pollock*	288-2	1.00	Woonsocket*	401-2	2.00
Clear Lake*	075-2	2.00	Huron*	177-2	2.00	Presho*	291-2	1.00	Worthing*	402-2	2.00
Colman*	076-2	2.00	<b>Huron</b>	<b>177-1</b>	<b>1.00</b>	Pringle*	292-2	2.00	<b>Worthing</b>	<b>402-1</b>	<b>1.00</b>
Colome*	077-2	2.00	Interior*	179-2	1.90	Quinn*	295-2	1.00	Yankton*	405-2	1.86
Colton*	078-2	2.00	Ipswich*	181-2	2.00	<b>Quinn</b>	<b>295-1</b>	<b>1.00</b>	<b>Yankton</b>	<b>405-1</b>	<b>1.00</b>
<b>Colton</b>	<b>078-1</b>	<b>1.00</b>	Irene*	182-2	2.00	Ramona*	297-2	1.00			
Corsica*	082-2	2.00	Iroquois*	183-2	1.00	Rapid City*	298-2	1.84			
Crooks*	087-2	1.90	Isabel*	184-2	1.00	<b>Rapid City</b>	<b>298-1</b>	<b>1.00</b>			
Custer*	088-2	2.00	Java*	185-2	1.00	Redfield*	301-2	2.00			
<b>Custer</b>	<b>088-1</b>	<b>1.00</b>	Jefferson*	186-2	2.00	<b>Redfield</b>	<b>301-1</b>	<b>1.00</b>			
Dallas*	089-2	1.00	Kadoka*	187-2	2.00	Reliance*	305-2	2.00			
Davis*	091-2	2.00	<b>Kadoka</b>	<b>187-1</b>	<b>1.00</b>	<b>Reliance</b>	<b>305-1</b>	<b>1.00</b>			
Deadwood*	093-2	2.00	Kennebec*	190-2	1.86	Revillo*	308-2	1.00			
<b>Deadwood</b>	<b>093-1</b>	<b>1.00</b>	<b>Kennebec</b>	<b>190-1</b>	<b>1.00</b>	Roscoe*	312-2	1.00			
Dell Rapids*	094-2	2.00	Keystone*	192-2	2.00	Rosholt*	314-2	1.00			
<b>Dell Rapids</b>	<b>094-1</b>	<b>1.00</b>	<b>Keystone</b>	<b>192-1</b>	<b>1.00</b>	Roslyn*	315-2	2.00			
Delmont*	095-2	1.76	Kimball*	193-2	2.00	Salem*	322-2	1.89			
De Smet*	092-2	2.00	<b>Kimball</b>	<b>193-1</b>	<b>1.00</b>	Scotland*	324-2	2.00			
Doland*	098-2	1.00	Lake Andes*	197-2	2.00	Selby*	325-2	1.00			
Dupree*	101-2	1.00	Lake Norden*	199-2	1.00	Sherman*	328-2	1.00			
Eden*	103-2	1.00	Lake Preston*	200-2	2.00	Sioux Falls*	330-2	1.92			
Edgemont*	104-2	2.00	Langford*	202-2	1.00	<b>Sioux Falls</b>	<b>330-1</b>	<b>1.00</b>			
Egan*	105-2	2.00	Lead*	204-2	2.00	Sisseton*	331-2	2.00			
Elk Point*	106-2	2.00	<b>Lead</b>	<b>204-1</b>	<b>1.00</b>	Spearfish*	334-2	2.00			
Elkton*	107-2	2.00	Lemmon*	206-2	2.00	<b>Spearfish</b>	<b>334-1</b>	<b>1.00</b>			
Emery*	110-2	2.00	Lennox*	207-2	2.00	Spencer*	335-2	2.00			

### Tribal Taxes

Cheyenne*	408-4	4.00
Cheyenne	408-3	3.00
Cheyenne	408-2	2.00
Pine Ridge*	411-4	4.00
Pine Ridge	411-3	3.00
Pine Ridge	411-2	2.00
Rosebud*	412-4	4.00
Rosebud	412-3	3.00
Rosebud	412-2	2.00
Standing Rock*	413-4	4.00
Standing Rock	413-3	3.00
Standing Rock	412-2	2.00

### Other Taxes

Telecommunication	900-1	4.00
Tourism Tax	700-1	1.00
Motor Vehicle	600-1	4.50
Sioux Falls Lodging	800-1	1.00





445 East Capitol Avenue  
Pierre, SD 57501-3185  
[www.state.sd.us/drr](http://www.state.sd.us/drr)  
bustax@state.sd.us or call 1-800-TAX-9188

Address Service Requested

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## Insights...from the Secretary's Desk



With the country at war and the economy somewhat depressed for much of the year, 2003 was, indeed, unusual. Hopefully your business activity has seen improvement as things have gotten better and 2004 is cause for optimism.

To assist businesses in preparing for the changes in the state's municipal sales tax that became effective on January 1, 2004, the Department hosted many informational meetings across the state in November and December, and will host additional meetings in the Sioux Falls area in January. Hopefully, you had a chance to take advantage of one of these meetings. Should you have questions about how the new laws affecting municipal sales tax apply, please stop by our office nearest you, call the toll-free taxpayer assistance line at 1-800-TAX-9188 or visit us on the web. We are not only interested in answering your tax questions, but would like to hear your suggestions on how we can better serve you.

Looking ahead to the upcoming legislative session, I suspect there will be changes of one kind or another to the state's tax laws. Please see our next newsletter for a summary of any changes that occur in the upcoming session.

On behalf of the staff of the SD Department of Revenue & Regulation, I wish you a joyous holiday season and a most-prosperous New Year!

A handwritten signature in black ink, appearing to read "D. R. [unclear]".