

South Dakota Taxation News

Department of Revenue & Regulation

Gary R. Viken, Secretary

T² From Dr. Revenue

Straight Facts on SDQUEST.com

In order to file your tax returns electronically, you must first provide the department with some basic information. An Authorization Agreement for Electronic Tax Filing and Payment application must be submitted to the department. Applications are processed by the department on the 15th of the month and information packets are mailed out the last week of each month.

The information packets include a SDQUEST Users Guide, copy of your application, and your user ID and pin number.

For more detailed information on filing your tax returns electronically, log onto www.state.sd.us/drr2/SDQUEST/sdquest.htm.

Municipal Sales Tax Update

The following municipal tax rate changes go into effect July 1, 2004.

Dallas (089-2) is increasing its general sales and use tax rate from 1% to 2%.

Hecla (158-2) is implementing a 1% general sales and use tax rate.

Hoven (171-2) is increasing its general sales and use tax rate from 1.95% to 2%.

Isabel (184-2) is increasing its general sales and use tax rate from 1% to 2%.

Mobridge is imposing a 1% municipal gross receipts tax on alcoholic beverages, eating establishments and lodging accommodations **(243-1)**.

Reliance is imposing a 1% municipal gross receipts tax on alcoholic beverages, eating establishments and lodging accommodations **(305-1)**.

South Shore (333-2) is implementing a 1% general sales and use tax rate.

Summit (342-2) is increasing its general sales and use tax rate from 1% to 2%.

Tripp (350-2) is increasing its general sales and use tax rate from 1.85% to 2%.

White (388-2) is implementing a 2% general sales and use tax rate.

Applying Contractors Excise Tax

By Betty Morford and Randy Hartmann

Taxability of Qualified Utility Projects for Prime and Subcontractors

Construction progress around South Dakota is moving at a steady dig. Any construction contract that is performed for an electric, heating, gas, telephone, telegraph, railroad company or rural water system is considered a Qualified Utility Project. In addition, contracts with cities for construction or improvements to the city's water, sewer, electric, light, heat, or telephone services may be a Qualified Utility Project. Prime contractors and subcontractors need to know that Qualified Utility Projects are taxed differently than other construction projects.

With a Qualified Utility Project, both the prime and subcontractors owe 2% contractors' excise tax on their gross receipts. Prime contractors may not give a Prime Contractor Exemption Certificate to subcontractors.

If the city, utility company or rural water system furnishes the material for a Qualified Utility Project, the prime contractor owes 4% state and applicable municipal use tax on the value of the owner furnished materials. The reason the contractor owes use tax is because no tax was previously paid on the materials and the contractor becomes the end consumer of the materials. However, on a Qualified Utility Project, the owner furnished material is not subject to the 2% contractors' excise 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

Dates to Remember

July

July 5 - 4th of July Holiday, Department Offices Closed.

July 14 - Small Business Tax Workshop, Yankton, SD.

July 20 - Paper returns and payments due for monthly, voluntary seasonal monthly, required monthly and seasonal monthly filers.

July 23 - SD QUEST returns due.

July 29 - SD QUEST electronic payments due.

July 31 - Paper returns and payments due for bi-monthly, seasonal bi-monthly, semi-annual and summer annual filers.

August

August 5 - Basic Tax Seminar, Sioux Falls, SD.

August 20 - Paper returns and payments due for monthly and seasonal monthly filers.

August 23 - SD QUEST returns due.

August 30 - SD QUEST electronic payments due.

September

September 6 - Labor Day, Department Offices Closed.

September 14 - Small Business Tax Workshop, Mitchell, SD.

September 20 - Paper returns and payments due for monthly and seasonal monthly filers.

September 23 - SD QUEST returns due.

September 29 - SD QUEST electronic payments due.

September 29 - Small Business Tax Workshop, Sioux Falls, SD.

September 30 - Paper returns and payments due for bi-monthly, fall annual and seasonal bi-monthly filers.

Illegal Cigarettes And Roll-Your-Own Tobacco May Be Seized

By Sally Staufer

The department would like to inform retailers that cigarettes and roll-your-own (RYO) tobacco products sold in the state of South Dakota must be from a tobacco manufacturer that is approved by the Secretary of Revenue & Regulation. The sale of cigarettes and RYO not found in the Secretary's Master Settlement Agreement (MSA) are considered contraband and will be confiscated.

The directory of "brand families" and manufacturers that comply with the MSA may be found online at www.state.sd.us/drr/tobacco.

Only cigarettes and RYO tobacco products listed on the web site may legally be sold in South Dakota. Distributors and wholesalers who attempt to sell illegal cigarettes and RYO tobacco products are in violation of South Dakota law. Please contact the department if you are asked by a distributor or wholesaler to sell a brand of cigarettes that is not found on the MSA.

If you do not have access to the Internet, please contact the Department of Revenue & Regulation at 605-773-3311 to obtain a current MSA. The MSA is updated on a frequent basis.

Business Education Program

Come join our Business Education Program at one of these free workshops or seminars in your area. Register online at www.state.sd.us/drr.

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

August 5, 2004

Non-Profit Center

Sioux Falls, SD 57104

Sales Tax: 9am - Noon

Contractors': 1pm - 4pm

Small Business Tax Workshops

Information regarding the IRS, Dept. of Revenue & Regulation, Dept. of Labor, Social Security and OSHA will be covered.

July 14, 2004

SD Human Services Center
Yankton, SD

September 29, 2004

Colorado Technical University
Sioux Falls, SD

September 14, 2004

First Dakota Bank
Mitchell, SD

Border Issues Seminars

Border Issues Seminars cover the difference in the tax application and reporting process between South Dakota and bordering states.

September 21, 2004
ND/SD Border Issues
West Acres Mall
Fargo, ND

September 28, 2004
NE/SD Border Issues
City/School Admin Ctr.
Rapid City, SD

Sales Tax on Food Refund Program

By Alisa DeMers, SD Department of Social Services

Starting July 1, the Sales Tax on Food Refund Program will begin helping low-income families stretch their food dollars. The program provides refunds of sales tax payments on food to South Dakota residents who need the refunds most.

People will receive their food tax refund benefits in an electronic account. They will receive a plastic debit card called the Dakota EBT card. They can use their benefits to buy almost any food items at most grocery stores anywhere in South Dakota and in most other states.

Using the Dakota EBT card for the Sales Tax on Food Refund Program simplifies the process for retailers and customers. Since the allowable food items are the same as for the Food Stamp Program, retailers are already trained on correct food items. Cash register and point-of-sale processing is already in place. Also, those who have received food stamp benefits know how to use the Dakota EBT card and are knowledgeable about the allowable food items.

If the project is for a city on a project that includes rebuilding or resurfacing the street and repairs or new installation of sewer, water and electrical lines, the city determines whether or not a project is a Qualified Utility Project based on the primary purpose of the project.

If the primary purpose is to replace or repair water, sewer or electrical lines, the project is a Qualified Utility Project and all contractors owe the contractors' excise tax. If the primary purpose is to repair or replace a city street, the project is not a Qualified Utility Project. The prime contractor may exempt any subcontractors from paying the contractors' excise tax.

Taking Possession of Project Materials

Taking possession of project materials or company equipment outside of city limits and moving them into a city with a municipal tax obligates contractors to a municipal use tax.

If the 4% state tax was paid on the materials or equipment, then the materials or equipment were taken into a city with a municipal tax, the applicable municipal use tax will be due on the value of the material or equipment. This also applies if materials or equipment are moved from one city to another and the second city has a higher municipal tax rate.

Example

A contractor purchases their lumber in Pierre and pays the 4% state tax plus the 1.8% municipal tax. The construction project is located in Huron. The contractor then brings the lumber to Huron. The contractor will owe the .02% municipal tax difference between Pierre and Huron.

Labor Only Projects

Did the owner give you materials to install? Even though a contractor does not pay for materials furnished by the owner, the value of those materials must be added to the contract price in order to determine the contractors' excise tax liability.

To determine the contractors' excise tax add together your labor charge and the value of the materials, including tax on the materials.

Materials include those purchased by the person who let the contract or his/her designee. The value of the owner furnished materials should be reported on line 2 of the tax return in the filing period the owner provides them to the contractor.

Subcontractors May Have a Tax Liability

Depending upon the type of project, a subcontractor may have a South Dakota tax liability. A subcontractor is anyone with a contract with a prime contractor to complete part or all of a construction project.

A subcontractor's gross receipts are not subject to the 2% contractors' excise tax if the prime contractor furnishes the subcontractor with a Prime Contractors' Exemption Certificate except for Qualified Utility Projects. With a Qualified Utility Project, both the prime and subcontractors owe 2% contractors' excise tax on their gross receipts.

All subcontractor gross receipts should be included on Line 1 of the contractors' excise tax return and then subtracted on Line 4 of the return.

If a subcontractor does not have a Prime Contractors' Exemption Certificate in their possession while working on a project, they are considered a prime contractor and will be responsible for the 2% contractors' excise tax on 100% of the payment (gross receipts) received from the project.

Subcontractors also owe the 4% state and any applicable municipal use tax on the cost of all materials furnished for the project if sales or use tax was not previously paid.

What is Use Tax?

All contractors or subcontractors are the consumers of all material and supplies purchased for use in their contract work.

With a Qualified Utility Project, both the prime and subcontractor owe 2% contractors' excise tax on their gross receipts.

As consumers, contractors are required to pay sales tax on all materials, supplies and services at the time of purchase when purchased from a supplier with a South Dakota sales tax permit. Use tax replaces the sales tax if the sales tax was not charged at the time of purchase. A contractor cannot furnish the supplier with a use tax permit number or a contractors' excise tax license number to exempt those purchases from sales tax. State sales and use tax are the same rate-4%, plus any applicable municipal sales or use tax.

For More Information

The department has developed a number of contractors' excise guides and fact sheets that provide more detailed information on the topics covered in this article.

Contractors' Excise Guide - Complete guide to contractors' excise tax laws, applications and filing your tax return. (*See also: Sales Tax Guide*)

Construction Contractors and Subcontractors Manual - Providing insight on commercial licensing and registration of vehicles, fuel taxes, labor laws and environmental regulations.

Contractors' Excise Tax, Tax Facts #154 - Basic information on contractors' excise tax.

You can check these guides out online www.state.sd.us/drr2/publicat.htm. If you have further questions, please call us toll-free @ 1-800-829-9188.

Understanding The Transportation Tax

Transportation Service Tax Repeal (Effective July 1, 2004)

The following transportation services* are exempt from sales tax:

- **Trucking services**
- **Small package delivery carriers**
- **Petroleum distributors (transportation services)**
- **Moving services**

You may have received a letter from the department stating that your sales tax license will be cancelled. Please understand that you are still responsible for remitting sales tax on services that your company performed through June 30, 2004. You must remit sales tax when you receive payment.

The following services continue to be subject to the 4% state sales tax:

- **Garbage hauling**
- **Intrastate passenger transportation including:**
 - **Intrastate limousine and taxi services**
 - **Intrastate bus charters**
 - **Intrastate bus services**
 - **Intrastate chartered air flights**

Amusement and sightseeing transportation services such as helicopter rides are subject to the 4% state sales tax, municipal sales tax, gross receipts tax and tourism tax.

**Retailers should read the article below for detailed delivery and handling charges for products which they sell at retail.*

For Retailers: Delivery and Handling Charges

Delivery charges are subject to the same state and municipal sales tax rate as the merchandise when delivered to a customer in South Dakota. If the product is not taxable, the delivery and handling charges are not taxable.

Delivery charges are the charges by the retailer for preparation and delivery to a location designated by the purchaser of the tangible personal property or services. Delivery charges include transportation, shipping, postage, handling, crating and packing.

If a retailer hires a transportation company and bills the customer for the transportation service, the retailer must include the transportation charges in the taxable receipts.

If both taxable and nontaxable products are in the same shipment, tax is due on the portion of delivery charge for the taxable products. This is determined by using a percentage of the sales price or weight of the taxable property compared to the total sales or total weight of all property in the shipment.

For example, Jones Furniture from Iowa sells and delivers a chair to Mr. Smith in Mitchell, SD.

Jones Furniture charges \$500 for the chair and \$50 for the delivery. 4% state sales tax plus 2% Mitchell municipal sales tax applies to the \$550.

A manufacturing plant sells and delivers their products from their plant in Rapid City, SD to a retailer in Murdo, SD.

The retailer provided the manufacturer with an exemption certificate. Sales tax does not apply to the delivery charge because products purchased for resale are not subject to sales tax.

Jones Furniture sells and delivers the following items to Freds Furniture in Pierre: two sofas for resale (\$1,000.00) and one office desk for use by the owner (\$1,000.00). Jones' bills Fred \$2,000.00 plus \$200.00 for delivery. Fred gave Jones an exemption certificate for the two sofas.

Jones charges 4% state sales tax plus Pierre municipal sales tax on \$1,100.00 (\$1,000.00 for the desk plus \$100.00 delivery charge).

Taxable delivery charges were determined by using the ratio of taxable products (\$1,000.00 to total sales \$2,000.00). Half of the shipping is taxable.

Storage Services

Storage charges are subject to the 4% state sales tax, plus applicable municipal sales tax where the storage facility is located. Insurance and handling charges for storage are subject to state sales tax, plus applicable municipal sales tax based on where the storage facility is located.

Storage included as part of a moving service is not subject to sales tax.

Taxes apply to storage charges as follows:
Mini-storage: State plus municipal sales tax based on where the facility is located.

Multi-use facility: State plus municipal sales tax on personal storage, based on where the facility is located. No sales tax applies on a rental of warehouse space for an office.

Commercial: State plus municipal sales tax on warehousing charges, based on where the facility is located.

Moving Services (Effective July 1, 2004)

Moving services are exempt from sales tax. Packing, unpacking, loading, unloading, and storage are exempt when the moving company provides these services as part of the transportation service. Appliance servicing by the moving company is subject to the 4% state sales tax, plus applicable municipal tax when the service is provided in South Dakota.

All moving services, except transportation, are subject to sales tax when contracted separately from the moving service. A moving company may purchase these services for resale if the service is purchased for a current customer, is not used by the moving company, and is passed on to the customer unchanged.

The retail sale of cartons and containers is subject to the 4% state and municipal sales tax where the customer receives the containers. Cartons and containers used by moving and storage companies that are not sold to the customer, are subject to the 4% state and municipal use tax where the company takes receipt of the products.

July 2004 Municipal Sales Tax Rate Chart

City	Code	Rate	City	Code	Rate	City	Code	Rate	City	Code	Rate
Aberdeen*	001-2	2.00	Ethan*	114-2	2.00	Letcher*	210-2	2.00	Springfield*	336-2	1.00
Aberdeen	001-1	1.00	Eureka*	115-2	1.90	Letcher	210-1	1.00	Stickney*	337-2	2.00
Alcester*	006-2	1.00	Faith*	119-2	2.00	Madison*	221-2	2.00	Stratford*	340-2	1.00
Alexandria*	007-2	2.00	Faith	119-1	1.00	Madison	221-1	1.00	Sturgis*	341-2	2.00
Alpena*	009-2	1.00	Faulkton*	121-2	2.00	Marion*	226-2	2.00	Sturgis	341-1	1.00
Arlington*	013-2	2.00	Flandreau*	125-2	1.91	Martin*	227-2	2.00	Summit*	342-2	2.00
Armour*	014-2	2.00	Flandreau	125-1	1.00	Martin	227-1	1.00	Tabor*	343-2	1.00
Artesian*	015-2	2.00	Florence*	126-2	1.00	McCook Lake*	Report Under		Tea*	344-2	2.00
Avon*	020-2	2.00	Fort Pierre*	129-2	2.00	North Sioux City			Tea	344-1	1.00
Baltic*	022-2	2.00	Fort Pierre	129-1	1.00	McIntosh*	219-2	1.00	Timber Lake*	345-2	1.70
Baltic	022-1	1.00	Freeman*	133-2	2.00	McLaughlin*	220-2	1.00	Toronto*	347-2	1.00
Belle Fourche*	027-2	1.90	Garretson*	138-2	2.00	Menno*	233-2	1.00	Trent*	349-2	1.00
Belle Fourche	027-1	1.00	Gary*	139-2	1.00	Midland*	234-2	2.00	Tripp*	350-2	2.00
Belvidere*	028-2	2.00	Gayville*	140-2	2.00	Milbank*	235-2	2.00	Tulare*	351-2	1.00
Beresford*	029-2	2.00	Geddes*	141-2	2.00	Milbank	235-1	1.00	Vyndall*	355-2	1.00
Big Stone City*	031-2	1.00	Gettysburg*	142-2	2.00	Miller*	237-2	2.00	Talley Springs*	359-2	2.00
Blunt*	034-2	1.00	Gettysburg	142-1	1.00	Mission*	239-2	1.75	Veblen*	360-2	1.00
Blunt	034-1	1.00	Glenham*	145-2	2.00	Mitchell*	242-2	2.00	Vermillion*	362-2	2.00
Bonesteel*	035-2	1.00	Gregory*	147-2	2.00	Mitchell	242-1	1.00	Vermillion	362-1	1.00
Bowdle*	036-2	1.00	Groton*	149-2	2.00	Mobridge*	243-2	2.00	Viborg*	363-2	2.00
Box Elder*	037-2	2.00	Groton	149-1	1.00	Mobridge	243-1	1.00	Volga*	367-2	1.00
Box Elder	037-1	1.00	Harrisburg*	151-2	2.00	Monroe*	244-2	1.00	Volin*	368-2	1.00
Brandon*	039-2	2.00	Harrold*	153-2	1.00	Montrose*	245-2	1.86	Wagner*	369-2	1.82
Brandon	039-1	1.00	Hartford*	154-2	2.00	Mount Vernon*	248-2	2.00	Wakonda*	370-2	1.00
Brandt*	040-2	1.00	Hartford	154-1	1.00	Mount Vernon	248-1	1.00	Wall*	372-2	2.00
Bridgewater*	042-2	2.00	Hayti*	156-2	1.00	Murdo*	250-2	2.00	Wall	372-1	1.00
Bristol*	043-2	2.00	Hazel*	157-2	1.00	Murdo	250-1	1.00	Warner*	376-2	2.00
Britton*	044-2	1.87	Hecla*	158-2	1.00	New Underwood*	254-2	2.00	Wasta*	377-2	1.00
Brookings*	045-2	1.90	Henry*	159-2	1.00	Newell*	255-2	2.00	Watertown*	379-2	1.90
Brookings	045-1	1.00	Hermosa*	160-2	2.00	Nisland*	256-2	2.00	Watertown	379-1	1.00
Bryant*	047-2	1.00	Herreid*	161-2	1.00	North Sioux City*	258-2	2.00	Waubay*	380-2	2.00
Buffalo*	048-2	1.00	Highmore*	164-2	2.00	Oacoma*	261-2	2.00	Webster*	382-2	2.00
Burke*	053-2	2.00	Highmore	164-1	1.00	Oacoma	261-1	1.00	Wentworth*	383-2	2.00
Canistota*	055-2	2.00	Hill City*	165-2	2.00	Olivet*	267-2	1.00	Wessington*	384-2	1.00
Canova*	056-2	1.95	Hill City	165-1	1.00	Onida*	269-2	2.00	Wessington Springs*	385-2	2.00
Canton*	057-2	2.00	Hitchcock*	166-2	1.00	Parker*	276-2	2.00	White*	388-2	2.00
Carthage*	061-2	1.00	Hosmer*	168-2	1.00	Parkston*	277-2	2.00	White Lake*	389-2	2.00
Castlewood*	062-2	2.00	Hot Springs*	169-2	1.83	Parkston	277-1	1.00	White River*	391-2	2.00
Centerville*	065-2	2.00	Hot Springs	169-1	1.00	Philip*	280-2	2.00	Whitewood*	393-2	2.00
Central City*	066-2	2.00	Hoven*	171-2	2.00	Pickstown*	281-2	1.00	Whitewood	393-1	1.00
Chamberlain*	067-2	2.00	Howard*	172-2	2.00	Pierre*	284-2	1.80	Willow Lake*	394-2	2.00
Chamberlain	067-1	1.00	Hudson*	174-2	1.00	Pierre	284-1	1.00	Wilmot*	395-2	2.00
Chancellor*	068-2	2.00	Humboldt*	175-2	2.00	Plankinton*	286-2	2.00	Winner*	397-2	2.00
Chancellor	068-1	1.00	Humboldt	175-1	1.00	Platte*	287-2	2.00	Witten*	398-2	1.00
Clark*	073-2	2.00	Hurley*	176-2	2.00	Platte	287-1	1.00	Wolsey*	399-2	2.00
Clear Lake*	075-2	2.00	Huron*	177-2	2.00	Pollock*	288-2	1.00	Woonsocket*	401-2	2.00
Colman*	076-2	2.00	Huron	177-1	1.00	Presho*	291-2	1.00	Worthing*	402-2	2.00
Colome*	077-2	2.00	Interior*	179-2	1.90	Pringle*	292-2	2.00	Worthing	402-1	1.00
Colton*	078-2	2.00	Ipswich*	181-2	2.00	Quinn*	295-2	1.00	Yankton*	405-2	1.86
Colton	078-1	1.00	Irene*	182-2	2.00	Quinn	295-1	1.00	Yankton	405-1	1.00
Corsica*	082-2	2.00	Iroquois*	183-2	1.00	Ramona*	297-2	1.00			
Crooks*	087-2	1.90	Isabel*	184-2	2.00	Rapid City*	298-2	1.84			
Custer*	088-2	2.00	Java*	185-2	1.00	Rapid City	298-1	1.00			
Custer	088-1	1.00	Jefferson*	186-2	2.00	Redfield*	301-2	2.00	Tribal Taxes		
Dallas*	089-2	2.00	Kadoka*	187-2	2.00	Redfield	301-1	1.00	Cheyenne*	408-4	4.00
Davis*	091-2	2.00	Kadoka	187-1	1.00	Reliance*	305-2	2.00	Cheyenne	408-3	3.00
Deadwood*	093-2	2.00	Kennebec*	190-2	1.86	Reliance	305-1	1.00	Cheyenne	408-2	2.00
Deadwood	093-1	1.00	Kennebec	190-1	1.00	Reville*	308-2	1.00	Pine Ridge*	411-4	4.00
Dell Rapids*	094-2	2.00	Keystone*	192-2	2.00	Roscoe*	312-2	1.00	Pine Ridge	411-3	3.00
Dell Rapids	094-1	1.00	Keystone	192-1	1.00	Rosholt*	314-2	1.00	Pine Ridge	411-2	2.00
Delmont*	095-2	1.76	Kimball*	193-2	2.00	Roslyn*	315-2	2.00	Rosebud*	412-4	4.00
De Smet*	092-2	2.00	Kimball	193-1	1.00	Salem*	322-2	1.89	Rosebud	412-3	3.00
Doland*	098-2	1.00	Lake Andes*	197-2	2.00	Scotland*	324-2	2.00	Rosebud	412-2	2.00
Dupree*	101-2	1.00	Lake Norden*	199-2	1.00	Selby*	325-2	1.00	Standing Rock*	413-4	4.00
Eden*	103-2	1.00	Lake Preston*	200-2	2.00	Sherman*	328-2	1.00	Standing Rock	413-3	3.00
Edgemont*	104-2	2.00	Langford*	202-2	1.00	Sioux Falls*	330-2	1.92	Standing Rock	412-2	2.00
Egan*	105-2	2.00	Lead*	204-2	2.00	Sioux Falls	330-1	1.00			
Elk Point*	106-2	2.00	Lead	204-1	1.00	Sisseton*	331-2	2.00	Other Taxes		
Elkton*	107-2	2.00	Lemmon*	206-2	2.00	South Shore*	333-2	1.00	Telecommunication	900-1	4.00
Emery*	110-2	2.00	Lennox*	207-2	2.00	Spearfish*	334-2	2.00	Tourism Tax	700-1	1.00
Estelline*	113-2	1.00	Leola*	208-2	2.00	Spearfish	334-1	1.00	Motor Vehicle	600-1	4.50
						Spencer*	335-2	2.00	Sioux Falls Lodging	800-1	1.00



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Address Service Requested

Insights...from the Secretary's Desk



When Governor Mike Rounds kicked off his “2010 Initiative” last October, he sent a clear message to those inside and outside of our state that he has a clear vision for how to develop South Dakota’s economy, enhance tourism, create jobs so that we can retain our youth, and make South Dakota a better place to live and do business.

Just as the Governor’s 2010 Initiative established broad goals for South Dakota, our department recently formalized four primary goals that will guide our work in the years ahead. Those goals include: 1) to create a friendly pro-business culture externally to assist in Goal 2 of the “2010 Initiative” which is to increase Gross State Product (GSP) by \$10 billion by the year 2010; 2) to increase quality customer service and maintain public confidence in our integrity by enhancing educational efforts to the public and providing continuous learning opportunities to department staff; 3) to execute a sophisticated process management system designed to focus on maximum revenue collection; and, 4) to collect revenue due to the State of South Dakota in an equitable, efficient and effective manner. The Department of Revenue & Regulation has a definite role to play within the Governor’s “2010 Initiative” . . . a role that will be guided by the goals we set for ourselves.

As always, our department is here to answer your tax questions and help make the filing of your tax returns as easy as possible. Please call, write, visit our website or drop by one of our office locations around the state. We’d love to hear from you.

Here’s hoping you have an enjoyable and profitable summer!

Sincerely,

A handwritten signature in black ink, appearing to read "Gary R. Viken".

Gary R. Viken