

# taxation

South Dakota Department of Revenue & Regulation

## New Municipal Tax Changes Effective July 1

By Kelly Thompson

### INSIDE

#### 2

##### EXECUTIVE

Insights from the Secretary

#### 3

##### REVENUE SOLUTIONS

Business Education Program  
T<sup>2</sup> Where Technology Meets Taxes

#### 4

##### NEWS YOU CAN USE

New Laws Effective July 1  
Tax Amnesty Programs

#### 5

##### SALES AND USE TAX

Prime Contractors, Flooring  
Contractors  
Taxable Phone Charges

#### 6

##### CONTRACTORS' IN THE KNOW

Highway Construction Projects:  
The Rules of the Road  
Q&A

##### Contact Us:

South Dakota  
Department of Revenue & Regulation  
445 East Capitol Avenue  
Pierre, South Dakota 57501-3185  
[www.state.sd.us/drr](http://www.state.sd.us/drr)  
1-800-TAX-9188  
Fax: 605-773-6729

**Editor/Writer:** Brooke McNaughton  
[brooke.mcnaughton@state.sd.us](mailto:brooke.mcnaughton@state.sd.us)

**Contributors:** Jody Bartels, Kelly  
Thompson, Jane Page, Ryan Magee

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

Beginning July 1, 2005, the following South Dakota communities will implement new municipal taxes or update their current city taxes:

- **Bowdle** is increasing its general sales and use tax rate from 1% to 2%.
- **Britton** is imposing a 1% municipal gross receipts tax on alcoholic beverages, admissions, eating establishments and lodging accommodations, and increasing its general sales and use tax rate from 1.87% to 2%.
- **Brookings** is expanding its existing municipal gross receipts tax to include admissions and eating establishments.
- **Edgemont** is imposing a 1% municipal gross receipts tax on alcoholic beverages, admissions, eating establishments and lodging accommodations.
- **Florence** is increasing its general sales and use tax rate from 1% to 2%.
- **Harrisburg** is imposing a 1% municipal gross receipts tax on alcoholic beverages, admissions, eating establishments and lodging accommodations.
- **Menno** is increasing its general sales and use tax rate from 1% to 2%.
- **Montrose** is increasing its general sales and use tax rate from 1.86% to 2%.
- **Mound City** is implementing a 1% general sales and use tax rate.
- **North Sioux City** is imposing a 1% municipal gross receipts tax on alcoholic beverages, admissions, eating establishments and lodging accommodations.
- **Rapid City** is increasing its general sales and use tax rate from 1.84% to 2%.
- **Salem** is increasing its general sales and use tax rate from 1.89% to 2%.
- **Sisseton** is imposing a 1% municipal gross receipts tax on eating establishments and lodging accommodations.
- **Tabor** is increasing its general sales and use tax rate from 1% to 2%.
- **Wagner** is increasing its general sales and use tax rate from 1.82% to 2%.
- **Witten** is increasing its general sales and use tax rate from 1% to 2%.

The complete updated July 2005 Municipal Sales Tax Rate Chart can be found on page 7 of this publication.

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



It seems the world is moving so quickly and there is never enough time to do all that we think we need to do at our businesses or at home. Most of us have always felt the pressure of time, but there is little question that today's information technology, competitive business environment and other factors have quickened the pace of daily life.

Have you visited our website lately? Take a look; it provides quick access to all of the department's forms, publications, news releases and other information that will assist you in understanding how state taxes apply and answer questions you may have regarding taxation. Our website can be found at [www.state.sd.us/drr](http://www.state.sd.us/drr). You will find the website easy to navigate and it can save you loads of time.

Have you considered filing electronically through SD QUEST? If not, you really should, because it offers a simple and convenient way to file and pay your sales, use or contractors' excise tax by phone or Internet. A recent analysis of federal and state income tax returns shows that paper individual income tax filings no longer account for a majority of returns. The days of filing paper returns, whether income tax returns or sales tax returns, are clearly numbered . . . so if you haven't yet made the decision to use SD QUEST to file and pay your state taxes, I urge you to give it a try by calling 1-800-TAX-9188. You will find SD QUEST easy to use and it will save you precious time.

The staff of the Department of Revenue & Regulation wish you a prosperous summer . . . hopefully you will find the time to enjoy this wonderful season.

### Direct Mailing Services

by Jody Bartels

If a mailing service is hired to print a product and provide a mailing service for the product, tax applies as follows:

- If the purchaser provides the seller a Direct Mail Form, the seller does not owe sales tax. The purchaser owes state and municipal use tax where the items are delivered.
- If the purchaser provides the seller with delivery locations, the seller owes state and municipal sales tax where the items are delivered.
- If a Direct Mail Form or delivery locations are not provided, the seller owes state and municipal sales tax based on where they provide the service. This does not remove the purchaser's obligation for sales or use tax to any state to which the direct mail is delivered.

Questions on direct mailing services? Call the Department of Revenue and Regulation toll-free at 1-800-829-9188.

### Sales on Indian Country

Are you selling products that are delivered on Indian county in South Dakota? If you can answer yes to that question, you'll want to check out Tax Facts #310 - Tribal Governments for information on any sales, use or contractors' excise tax you may owe.

The Tribal Governments Tax Facts provides general guidelines on how tax applies to the sale of products, services and construction work on South Dakota's reservations. The publication covers topics such as sales to tribal governments, agreement reservations, tribal tax rates, and how to report tribal sales, use and contractors' excise taxes.

Copies of Tax Facts #310 are available for downloading from our website at [www.state.sd.us](http://www.state.sd.us).

# REVENUE SOLUTIONS

## 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, visit 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 Seminars

**Aug. 18, 2005** Sales Tax: 9am - Noon  
Contractors' Excise Tax: 1 - 4pm  
Kenny Anderson Center  
Sioux Falls, SD

**Oct. 6, 2005** Sales Tax: 1pm - 5pm  
Contractors' Excise Tax: 5:30pm -  
9:30pm  
City/School Admin Bldg.  
Rapid City, SD

### Small Business Workshops

Information regarding the Dept. of Revenue & Regulation, Dept. of Labor, Small Business Administration and the IRS will be covered. The IRS will only be presenting at the Sioux Falls and Rapid City workshops. For more information, check us out online at [www.state.sd.us/drr](http://www.state.sd.us/drr).

**July 13, 2005** Regional Technical Educ. Center  
Yankton, SD

**Sept. 7, 2005** First Dakota Bank  
Mitchell, SD

**Sept. 28, 2005** Colorado Technical University  
Sioux Falls, SD

**Oct. 5, 2005** SD Department of Labor  
Aberdeen, SD

**Oct. 19, 2005**  
City/School Admin. Bldg  
Rapid City, SD

### Border Issues Seminars

Border Issues Seminars cover the difference in the tax application and reporting process between South Dakota and bordering states. Sales Tax is from 9am - 12pm and Contractors' Excise Tax is from 1pm - 4pm, unless otherwise noted. For more information, visit us online at [www.state.sd.us/drr](http://www.state.sd.us/drr).

**SD/MN**  
**Oct. 12, 2005**  
Location to be announced  
Sioux Falls, SD

**SD/IA**  
**Oct. 18, 2005**  
Location to be announced  
Sioux Falls, SD

## T<sup>2</sup> Where Technology Meets Taxes

By Dr. Revenue

Looking for the correct tax rates from First Avenue in Aberdeen to Main Street in Zell? With the Department's TaxMatch website, the information's now just a click away.

The TaxMatch site was designed to give users a quick and convenient way to find the correct tax codes and rates for any address within South Dakota. Since zip code boundaries cross over municipal boundaries, an address that may use the zip code for a specific community may not actually be located within the boundaries of that community.

#### TaxMatch Vitals

- Quick and convenient
- Provides correct tax codes and rates for any address within South Dakota
- Offers a location mapping feature
- Free to use 24 hours a day, seven days a week

The TaxMatch website offers users two options. The first provides only the correct tax rate and code when the user enters the address and zip code or city name. The second (a map version) provides not only the tax rate and code but also maps the address location on a map of South Dakota.

Keep in mind when entering addresses on the TaxMatch website that for cities with multiple zip codes, you must enter or select the correct zip code for the address you are using. And currently, the system may not properly locate addresses containing the word "Highway"; such address requests can be sent directly to [feedback@state.sd.us](mailto:feedback@state.sd.us) for results.

TaxMatch is a free service and is available for use at [www.state.sd.us/drr2/GIS/BusinessTax/taxmatch.htm](http://www.state.sd.us/drr2/GIS/BusinessTax/taxmatch.htm)

# NEWS YOU CAN USE

## New Tax Laws Effective July 1 *by Jody Bartels and Kelly Thompson*

A number of laws were passed during the 2005 Legislative Session that affected the collection and application of taxes in South Dakota. The following list will serve as a reminder of those laws which took effect July 1, 2005.

### Nutritional Supplements

Nutritional supplements dispensed by a physician, chiropractor, optometrist, dentist, podiatrist, or audiologist are now subject to sales and use tax. For more information, consult Tax Facts #225 - Health Services, Drugs and Medical Devices.

### Ostomy Devices

Devices and supplies designed or intended for ostomy care and management are now specifically exempt from sales and use tax **with a prescription**. Included in the exemption are collection devices, colostomy irrigation equipment and supplies, skin barriers or skin protectors, and other supplies designed for use of ostomates. More information is available in Tax Facts #225 - Health Services, Drugs and Medical Devices.

### Manufactured (HUD) Homes

Mobile or manufactured homes built to HUD standards are now subject to the 4% initial registration fee based on the purchase price (including installation) as shown by a bill of sale. If there is no bill of sale, the retail book value is used to establish the purchase price. No deduction is allowed for trade-in allowances when calculating the 4% initial registration fee. See Tax Facts #221

- Manufactured and Modular Homes for additional information and examples.

### “Zero” Returns

State law now requires tax licenses to file applicable tax returns whether or not they have gross receipts subject to tax. Due to an emergency clause, this requirement became law when it was signed by Governor Rounds on March 22, 2005.

### Amateur Sports Officials

As of July 1, the gross receipts of individuals officiating at amateur sporting events are exempt from sales tax. Individuals who officiate at events sponsored and operated by elementary, secondary or postsecondary schools are taxable unless they receive payment directly from school funds.

### Upcoming Changes in Law

Several law changes will take effect **January 1, 2006**. Among those changes are:

- Oil and gas field services which are currently subject to the 3% state sales tax will be subject to the 4% state sales tax and any applicable municipal tax.

- Farm machinery and attachment units and irrigation equipment, used exclusively for agricultural purposes, which is currently subject to the 3% state tax rate only, will be subject to the 4% state sales tax plus municipal tax.
- Farm machinery parts and repairs will be exempt from state and municipal tax effective January 1, 2006. Parts must replace a farm machinery or irrigation equipment part that has a specific or generic part number assigned to it by the farm implement manufacturer.

Effective January 1, 2006, several products and services that are currently exempt from municipal tax will become subject to municipal tax. They include:

- Passenger transportation service and air transportation if the service both begins and ends within the municipality.
- Collection and disposal of solid waste if the garbage is picked up inside city limits.
- Agricultural animal health products and medicine, and veterinarian and animal specialty services if the customer takes possession of them inside city limits.

## Tax Amnesty Programs Offered

Two tobacco tax amnesty programs will be made available through the Division of Property and Special Taxes this year.

The first is aimed at tobacco retailers while the second is geared towards cigarette consumers. Both programs will waive interest and penalty if taxes owed are paid. Be watching in the months ahead for more information on these special amnesty programs.

## SALES AND USE TAX

### **Prime Contractors, Flooring Contractors: Know your Tax Obligations** *by Jane Page*

In some instances when working on a building project, prime contractors use flooring contractors to provide the flooring and/or installation services.

When a flooring contractor charges a prime contractor for flooring, sales tax is due on the transaction. Because this is a sales taxable service, the flooring contractor cannot accept a contractors' excise tax exemption certificate from the prime contractor. An exception to that situation is ceramic tile, marble or terrazzo work; the installation of these items is subject to contractors' excise tax.

When a prime contractor hires a flooring contractor to install flooring, sales tax is due since this service is

subject to sales tax. If the flooring contractor is not licensed, the prime contractor owes use tax on the service.

Remember, the entire gross receipts received by the prime contractor are subject to contractors' excise tax. There are no deductions from the excise tax for the flooring service or any other service.

For more information about prime and other contractors, view our Contractors' Excise Tax Guide online at [www.state.sd.us/drr2/publications/cetandstguides/cet.pdf](http://www.state.sd.us/drr2/publications/cetandstguides/cet.pdf) or request a copy by calling toll-free 1-800-829-9188.

### **Taxable Phone Charges and Gross Receipts: Making The Right Call** *by Jody Bartels*

Telecommunication Disability Device Fee. Local number portability charge. Directory assistance. If you have phone service, these charges and features probably sound familiar. While you may know what they are, you may not know how they are treated for sales tax purposes in South Dakota.

Under our state sales tax law, gross receipts do not include "any taxes legally imposed directly on the consumer that are separately stated on the invoice, bill of sale, or similar document given to the purchaser". Those taxes that are legally imposed on the business itself are part of the business's gross receipts for sales tax purposes.

#### **Charges that are exempt include:**

- 911 (imposed by local governments)
- state and local municipal tax
- federal excise tax
- Telecommunications Relay Services Charge
- Telecommunication Disability Device Fee

#### **Taxable charges include:**

- Subscriber Line Charge (Federal) – may appear as "FCC Charge for Network Access", "Federal Line Cost Charge", "Interstate Access Charge", "Federal Access Charge", "Interstate Single Line Charge", "Customer Line Charge" or "FCC Approved Customer Line Charge"

### **Lodges and Guide Services: Food for Guests**

It's been a long day in the field or on the water and your lodge guests or guide clients are starved. If you're planning to feed them, keep the following in mind.

When a hunting lodge or guide service purchases food for their guests, they must pay sales tax on that food to the supplier.

The only time a lodge or guide service may purchase food for resale is when the lodge has a restaurant, or the package purchased by the guest includes a meal in a restaurant; the restaurant meal may then be purchased for resale.

- Local Number Portability Charge (LNP)
- Subscriber Line Charge (State)
- Universal Service Fund (USF) – also known as the "Universal Connectivity Fee" or "Federal Universal Service Fee"
- Directory Assistance
- Calling Plan Monthly Fee
- "Single Bill" Fees
- "Low-Volume User" Fee
- Operator Assisted Calls
- Non-Primary Lines
- Federal E911
- SD Wireless Gross Receipts Tax

## Contractors' Excise Tax Q&A

Have a contractors' excise tax question you'd like to see answered in future editions of our Taxation newsletter? Just email your questions to [brooke.mcnaughton@state.sd.us](mailto:brooke.mcnaughton@state.sd.us).

### Is a tribal-imposed TERO/TECRO tax included in gross receipts subject to contractors' excise tax?

Yes. If the project is subject to the 2% contractors' excise tax, there are no deductions allowed for the cost of fees, permits, etc. and the TERO/TECRO tax should be included in gross receipts.

### Is the installation of curb and gutter considered a qualified utility project?

Yes, if the curb and gutter is part of a project installing a storm sewer. If the contractor is only installing curb and gutter and it is not in connection with a storm sewer installation or repair, it is not considered a qualified utility project.

### How is the installation of water heaters, water softeners and purifiers taxed?

The installation of a water heater is subject to contractors' excise tax. The installation of water softeners and purifiers are subject to sales tax for both commercial and home use.

## Highway Construction Projects: The Rules of the Road *by Ryan Magee*

How tax applies to road construction projects depends on two things: who the project is being completed for, and how the project is being funded.

Highway construction projects include any road project paid in part or full by public funds. On such projects, service providers doing traffic control, flagging, landscaping, seeding, sodding, mulching, and erosion control are considered subcontractors (under SDCL 10-46A-2). Prime contractors who are awarded highway construction project contracts may provide a prime contractors' exemption certificate to subcontractors performing any of these services.

If the services mentioned above are used for private roads, driveways or streets, and are *not* publicly funded, the prime contractor cannot provide exemption certificates. Sales tax will apply to these services.

Some utility projects may include road work. The above services are subject to sales tax on these utility projects.

Pavement striping is always subject to contractors' excise tax, no matter what type of project.

Here are some examples of how tax is applied to highway and road construction projects:

A. A prime contractor constructing a publicly funded road should give a prime contractors' exemption certificate to a traffic control service.

B. A prime contractor constructing a new road that is not publicly funded cannot give a landscaping service an exemption certificate. The service provider is required to pay sales tax on the service.

C. A prime contractor who does construction within "road right of way", that is *not* highway construction, cannot give a traffic control service an exemption certificate. The service provider is required to pay the sales tax on the gross receipts of the service.

Have questions on projects like those mentioned above? For more information, call the Department's toll-free helpline at 1-800-829-9188.

## Get the Facts

Department of Revenue and Regulation Tax Facts are specialized publications that offer in-depth information on specific tax issues.

Currently, nearly 50 Tax Facts are available on a variety of topics ranging from basic information on sales, use and contractors' excise taxes to detailed information on specific industries and tax situations.

For a complete list of Tax Fact topics, visit our website at [www.state.sd.us/drr](http://www.state.sd.us/drr). Or request printed copies by calling toll-free 1-800-829-9188.

# JULY 2005 MUNICIPAL SALES TAX RATE CHART

City	Code	Rate	City	Code	Rate	City	Code	Rate	City	Code	Rate
Aberdeen*	001-2	2.00	Elkton*	107-2	2.00	Letcher*	210-2	2.00	South Shore*	333-2	1.00
<b>Aberdeen</b>	<b>001-1</b>	<b>1.00</b>	Emery*	110-2	2.00	<b>Letcher</b>	<b>210-1</b>	<b>1.00</b>	Spearfish*	334-2	2.00
Alcester*	006-2	1.00	Estelline*	113-2	1.00	Madison*	221-2	2.00	<b>Spearfish</b>	<b>334-1</b>	<b>1.00</b>
Alexandria*	007-2	2.00	Ethan*	114-2	2.00	<b>Madison</b>	<b>221-1</b>	<b>1.00</b>	Spencer*	335-2	2.00
Alpena*	009-2	1.00	Eureka*	115-2	1.90	Marion*	226-2	2.00	Springfield*	336-2	1.00
Arlington*	013-2	2.00	Faith*	119-2	2.00	Martin*	227-2	2.00	Stickney*	337-2	2.00
Armour*	014-2	2.00	<b>Faith</b>	<b>119-1</b>	<b>1.00</b>	<b>Martin</b>	<b>227-1</b>	<b>1.00</b>	Stratford*	340-2	1.00
Artesian*	015-2	2.00	Faulkton*	121-2	2.00	McCook Lake*	<b>Report Under</b>		Sturgis*	341-2	2.00
Aurora*	019-2	1.00	Flandreau*	125-2	1.91	<b>North Sioux City</b>			<b>Sturgis</b>	<b>341-1</b>	<b>1.00</b>
Avon*	020-2	2.00	<b>Flandreau</b>	<b>125-1</b>	<b>1.00</b>	McIntosh*	219-2	1.00	Summit*	342-2	2.00
Baltic*	022-2	2.00	Florence*	126-2	2.00	McLaughlin*	220-2	1.00	Tabor*	343-2	2.00
<b>Baltic</b>	<b>022-1</b>	<b>1.00</b>	Fort Pierre*	129-2	2.00	Menno*	233-2	2.00	Tea*	344-2	2.00
Belle Fourche*	027-2	2.00	<b>Fort Pierre</b>	<b>129-1</b>	<b>1.00</b>	Midland*	234-2	2.00	<b>Tea</b>	<b>344-1</b>	<b>1.00</b>
<b>Belle Fourche</b>	<b>027-1</b>	<b>1.00</b>	Freeman*	133-2	2.00	Milbank*	235-2	2.00	Timber Lake*	345-2	2.00
Belvidere*	028-2	2.00	Garretson*	138-2	2.00	<b>Milbank</b>	<b>235-1</b>	<b>1.00</b>	Toronto*	347-2	1.00
Beresford*	029-2	2.00	Gary*	139-2	1.00	Miller*	237-2	2.00	Trent*	349-2	1.00
<b>Beresford</b>	<b>029-1</b>	<b>1.00</b>	Gayville*	140-2	2.00	Mission*	239-2	1.75	Tripp*	350-2	2.00
Big Stone City*	031-2	1.00	Geddes*	141-2	2.00	Mitchell*	242-2	2.00	Tulare*	351-2	1.00
Blunt*	034-2	1.00	Gettysburg*	142-2	2.00	<b>Mitchell</b>	<b>242-1</b>	<b>1.00</b>	Tyndall*	355-2	1.00
<b>Blunt</b>	<b>034-1</b>	<b>1.00</b>	<b>Gettysburg</b>	<b>142-1</b>	<b>1.00</b>	Mobridge*	243-2	2.00	Valley Springs*	359-2	2.00
Bonesteel*	035-2	1.00	Glenham*	145-2	2.00	<b>Mobridge</b>	<b>243-1</b>	<b>1.00</b>	Veblen*	360-2	1.00
Bowdle*	036-2	2.00	Gregory*	147-2	2.00	Monroe*	244-2	1.00	Vermillion*	362-2	2.00
Box Elder*	037-2	2.00	Groton*	149-2	2.00	Montrose*	245-2	2.00	<b>Vermillion</b>	<b>362-1</b>	<b>1.00</b>
<b>Box Elder</b>	<b>037-1</b>	<b>1.00</b>	<b>Groton</b>	<b>149-1</b>	<b>1.00</b>	Mound City*	247-2	1.00	Viborg*	363-2	2.00
Brandon*	039-2	2.00	Harrisburg*	151-2	2.00	Mount Vernon*	248-2	2.00	Volga*	367-2	1.00
<b>Brandon</b>	<b>039-1</b>	<b>1.00</b>	<b>Harrisburg</b>	<b>151-1</b>	<b>1.00</b>	<b>Mount Vernon</b>	<b>248-1</b>	<b>1.00</b>	Volin*	368-2	1.00
Brandt*	040-2	1.00	Harrold*	153-2	1.00	Murdo*	250-2	2.00	Wagner*	369-2	2.00
Bridgewater*	042-2	2.00	Hartford*	154-2	2.00	<b>Murdo</b>	<b>250-1</b>	<b>1.00</b>	Wakonda*	370-2	1.00
Bristol*	043-2	2.00	<b>Hartford</b>	<b>154-1</b>	<b>1.00</b>	New Underwood*	254-2	2.00	Wall*	372-2	2.00
Britton*	044-2	2.00	Hayti*	156-2	1.00	Newell*	255-2	2.00	<b>Wall</b>	<b>372-1</b>	<b>1.00</b>
<b>Britton</b>	<b>044-1</b>	<b>1.00</b>	Hazel*	157-2	1.00	Nisland*	256-2	2.00	Warner*	376-2	2.00
Brookings*	045-2	1.90	Hecla*	158-2	1.00	North Sioux City*	258-2	2.00	Wasta*	377-2	1.00
<b>Brookings</b>	<b>045-1</b>	<b>1.00</b>	Henry*	159-2	1.00	<b>North Sioux City</b>	<b>258-1</b>	<b>1.00</b>	Watertown*	379-2	1.90
Bryant*	047-2	1.00	Hermosa*	160-2	2.00	Oacoma*	261-2	2.00	<b>Watertown</b>	<b>379-1</b>	<b>1.00</b>
Buffalo*	048-2	1.00	Herreid*	161-2	1.00	<b>Oacoma</b>	<b>261-1</b>	<b>1.00</b>	Waubay*	380-2	2.00
Burke*	053-2	2.00	Highmore*	164-2	2.00	Olivet*	267-2	1.00	Webster*	382-2	2.00
Canistota*	055-2	2.00	Hill City*	165-2	2.00	Onida*	269-2	2.00	<b>Webster</b>	<b>382-1</b>	<b>1.00</b>
Canova*	056-2	1.95	<b>Hill City</b>	<b>165-1</b>	<b>1.00</b>	Parker*	276-2	2.00	Wentworth*	383-2	2.00
Canton*	057-2	2.00	Hitchcock*	166-2	1.00	Parkston*	277-2	2.00	Wessington*	384-2	1.00
Carthage*	061-2	1.00	Hosmer*	168-2	1.00	<b>Parkston</b>	<b>277-1</b>	<b>1.00</b>	Wessington Springs*	385-2	2.00
Castlewood*	062-2	2.00	Hot Springs*	169-2	2.00	Philip*	280-2	2.00	White*	388-2	2.00
Centerville*	065-2	2.00	Hoven*	171-2	2.00	Pickstown*	281-2	1.00	White Lake*	389-2	2.00
<b>Centerville</b>	<b>065-1</b>	<b>1.00</b>	Howard*	172-2	2.00	<b>Pierre</b>	<b>284-1</b>	<b>1.00</b>	White River*	391-2	2.00
Central City*	066-2	2.00	Hudson*	174-2	1.00	Plankinton*	286-2	2.00	Whitewood*	393-2	2.00
Chamberlain*	067-2	2.00	Humboldt*	175-2	2.00	Platte*	287-2	2.00	<b>Whitewood</b>	<b>393-1</b>	<b>1.00</b>
<b>Chamberlain</b>	<b>067-1</b>	<b>1.00</b>	<b>Humboldt</b>	<b>175-1</b>	<b>1.00</b>	<b>Pierre</b>	<b>284-1</b>	<b>1.00</b>	Willow Lake*	394-2	2.00
Chancellor*	068-2	2.00	Hurley*	176-2	2.00	Platte*	287-2	2.00	Wilmot*	395-2	2.00
<b>Chancellor</b>	<b>068-1</b>	<b>1.00</b>	Huron*	177-2	2.00	<b>Platte</b>	<b>287-1</b>	<b>1.00</b>	Winner*	397-2	2.00
Clark*	073-2	2.00	<b>Huron</b>	<b>177-1</b>	<b>1.00</b>	Pollock*	288-2	1.00	Witten*	398-2	2.00
Clear Lake*	075-2	2.00	Interior*	179-2	1.90	Presho*	291-2	1.00	Wolsey*	399-2	2.00
Colman*	076-2	2.00	Ipswich*	181-2	2.00	Pringle*	292-2	2.00	Woonsocket*	401-2	2.00
Colome*	077-2	2.00	Irene*	182-2	2.00	Quinn*	295-2	1.00	Worthing*	402-2	2.00
Colton*	078-2	2.00	Iroquois*	183-2	1.00	<b>Quinn</b>	<b>295-1</b>	<b>1.00</b>	<b>Worthing</b>	<b>402-1</b>	<b>1.00</b>
<b>Colton</b>	<b>078-1</b>	<b>1.00</b>	Isabel*	184-2	2.00	Ramona*	297-2	1.00	Yankton*	405-2	2.00
Corsica*	082-2	2.00	Java*	185-2	1.00	Rapid City*	298-2	2.00	<b>Yankton</b>	<b>405-1</b>	<b>1.00</b>
Crooks*	087-2	1.90	Jefferson*	186-2	2.00	<b>Rapid City</b>	<b>298-1</b>	<b>1.00</b>	<b>Tribal Taxes</b>		
Custer*	088-2	2.00	Kadoka*	187-2	2.00	Redfield*	301-2	2.00	Cheyenne*	408-4	4.00
<b>Custer</b>	<b>088-1</b>	<b>1.00</b>	<b>Kadoka</b>	<b>187-1</b>	<b>1.00</b>	<b>Redfield</b>	<b>301-1</b>	<b>1.00</b>	Cheyenne	408-3	3.00
Dallas*	089-2	2.00	Kennebec*	190-2	1.86	Reliance*	305-2	2.00	Cheyenne	408-2	2.00
Davis*	091-2	2.00	<b>Kennebec</b>	<b>190-1</b>	<b>1.00</b>	Reville*	308-2	1.00	Pine Ridge*	411-4	4.00
Deadwood*	093-2	2.00	Keystone*	192-2	2.00	Roscoe*	312-2	1.00	Pine Ridge	411-3	3.00
<b>Deadwood</b>	<b>093-1</b>	<b>1.00</b>	<b>Keystone</b>	<b>192-1</b>	<b>1.00</b>	Rosholt*	314-2	1.00	Pine Ridge	411-2	2.00
Dell Rapids*	094-2	2.00	Kimball*	193-2	2.00	Roslyn*	315-2	2.00	Rosebud*	412-4	4.00
<b>Dell Rapids</b>	<b>094-1</b>	<b>1.00</b>	<b>Kimball</b>	<b>193-1</b>	<b>1.00</b>	Salem*	322-2	2.00	Rosebud	412-3	3.00
Delmont*	095-2	2.00	Lake Andes*	197-2	2.00	Scotland*	324-2	2.00	Rosebud	412-2	2.00
De Smet*	092-2	2.00	Lake Norden*	199-2	1.00	Selby*	325-2	1.00	Standing Rock*	413-4	4.00
<b>De Smet</b>	<b>092-1</b>	<b>1.00</b>	Lake Preston*	200-2	2.00	Sherman*	328-2	1.00	Standing Rock	413-3	3.00
Dimock*	097-2	2.00	Langford*	202-2	1.00	Sioux Falls*	330-2	1.92	Standing Rock	412-2	2.00
Doland*	098-2	1.00	Lead*	204-2	2.00	<b>Sioux Falls</b>	<b>330-1</b>	<b>1.00</b>	<b>Other Taxes</b>		
Dupree*	101-2	1.00	<b>Lead</b>	<b>204-1</b>	<b>1.00</b>	Sisseton*	331-2	2.00	Telecommunication	900-1	4.00
Eden*	103-2	1.00	Lemmon*	206-2	2.00	<b>Sisseton</b>	<b>331-1</b>	<b>1.00</b>	Tourism Tax	700-1	1.00
Edgemont*	104-2	2.00	Lennox*	207-2	2.00				Motor Vehicle	600-1	4.50
<b>Edgemont</b>	<b>104-1</b>	<b>1.00</b>	Leola*	208-2	2.00				Sioux Falls Lodging	800-1	1.00
Egan*	105-2	2.00									
Elk Point*	106-2	2.00									



**R**evenue &  
egulation

445 EAST CAPITOL AVENUE  
PIERRE, SD 57501-3185

taxation

[www.state.sd.us/drr](http://www.state.sd.us/drr)

[bustax@state.sd.us](mailto:bustax@state.sd.us) or call 1-800-TAX-9188



Return Service Requested