

taxation

South Dakota Department of Revenue & Regulation

New Municipal Tax Changes Effective January 1

By Brooke McNaughton

INSIDE

2

EXECUTIVE

Insights from the Secretary

3

REVENUE SOLUTIONS

Business Education Program

T₂ Where Technology Meets Taxes

4

NEWS YOU CAN USE

Coin Operated Washers & Dryers

Motor Vehicle Extended Service

Contracts

Cellular Phones

Did you know...

5

SALES AND USE TAX

Florists

Use Tax

Repair Services

6

CONTRACTORS' IN THE KNOW

Contractors' Excise Tax Returns

New Sales & Excise Tax Returns

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

Beginning January 1, 2006, the following South Dakota communities will implement new municipal taxes or update their current city taxes.

- **Alcester** is increasing its general sales and use tax rate from 1% to 2%.
- **Brandt** is increasing its general sales and use tax rate from 1% to 2%.
- **Brookings** is increasing its general sales and use tax rate from 1.90% to 2.0%.
- **Corona** is implementing a 2% general sales and use tax rate.
- **Eureka** is increasing its general sales and use tax rate from 1.90% to 2.0%.
- **Flandreau** is increasing its general sales and use tax rate from 1.91% to 2.0%.
- **Kennebec** is increasing its general sales and use tax rate from 1.86% to 2.0%.
- **Kranzburg** is implementing a 2% general sales and use tax rate.
- **Mount Vernon** is imposing a 1% municipal gross receipts tax on admissions.
- **Springfield** is increasing its general sales and use tax rate from 1% to 2%.
- **Summerset** is imposing a 1% municipal gross receipts tax on alcoholic beverages, admissions, eating establishments and lodging accommodations, and implementing a 2% general sales and use tax rate.
- **White Lake** is imposing a 1% municipal gross receipts tax on alcoholic beverages, admissions, eating establishments and lodging accommodations.
- **Yankton** is imposing a 1% gross receipts tax on alcoholic beverages, admissions, and eating establishments.

The complete updated January 2006 Municipal Sales Tax Rate Chart can be found on page 7 of this publication.

Insights...from the Secretary's Desk



Reflecting on 2005, I hope it was a good business year for you. Our department continued to focus on improving the way in which we operate each day and on improving service to taxpayers. Understanding the tax laws can be difficult, so we constantly strive to improve taxpayer education through seminars, publications, DRR's website and through direct communication with taxpayers. If we are missing the boat in any way on how we relate to taxpayers or on how we can make tax filing and payment easier for you, please let us know.

You might be interested in knowing that in 2005, over 45% of all sales, use and contractor excise tax filings and receipts came to the department electronically through SD QUEST, the service that allows taxpayers to file and pay their taxes electronically. If you'd like to know more about this service, please give us a call at 1-800-TAX-9188.

The 2006 legislative session will soon be upon us, and undoubtedly when the legislature ends its work in March, changes to the tax laws of some sort will have been made. Our next newsletter will contain a recap of legislative action affecting South Dakota's tax law. To stay abreast of changes, you'll want to check it out.

On behalf of all of us at the Department of Revenue & Regulation, I hope your holidays were joyous and the new year will be most prosperous.

Gary R. Viken

Effective January 1, 2006

Tax Rate Increases

- **Oil and gas field services are subject to the 4% state sales tax plus city tax** if the service is received inside a city with a sales tax.
- **Farm machinery, farm machinery attachment units, and irrigation equipment** used exclusively for agricultural purposes, is subject to the **4% state sales tax plus city tax** if delivery of the item takes place inside a city with a sales tax.

New Tax Exemption

- The **repair of and parts for farm machinery, farm machinery attachment units, and irrigation equipment, are exempt** from state and municipal tax. Exempt parts must replace a farm machinery, farm machinery attachment unit, or irrigation equipment part that has a specific or generic part number assigned to it by the farm implement manufacturer.

See tax facts for additional information – www.state.sd.us/drr/publicat.htm or call 1-800-TAX-9188

City Tax Exemptions Repealed

- **Agricultural animal health products and medicine** are subject to the 4% state sales tax plus city tax if delivered to the customer inside a city with a sales tax.

- **Veterinarian and animal specialty services** are subject to the 4% state sales tax plus city tax if the customer receives the service inside a city with a sales tax.
- The **collection and disposal of solid waste** is subject to the state and city sales tax if the garbage is picked up inside city limits.
- **Passenger transportation services** is subject to the 4% state sales tax. Municipal sales tax will apply if the transportation both originates and terminates in the same city. Transportation to locations outside the municipality will not be subject to municipal tax. Examples of taxable passenger transportation services are taxis, limousines, chartered air transportation, air ambulance, intrastate bus service – regular scheduled routes, intrastate and local sight-seeing or tour buses.

The following transportation services remain exempt from sales tax:

- Transportation services that originate or terminate outside South Dakota.
- Regularly scheduled local bus line operation.
- Regularly scheduled air cargo or passenger flights.
- Transportation of property has been exempt since 2004; however, delivery charges are subject to tax. See "Delivery Charges" on page 5.

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 as well as their employees and accountants. For the most current list of seminars or to register, visit our website at 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

January 5, 2006 Sales Tax: 8:30 - 11:30am
Southeast Technical Institute
Sioux Falls, SD Contractors' Excise Tax:
12:30-3:30pm

March 6, 2006 Sales Tax: 8:30 - 11:30am
Southeast Technical Institute
Sioux Falls, SD Contractors' Excise Tax:
12:30-3:30pm

Small Business Workshops

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

April 19, 2006 8:30am - 5:00pm
Lake Area Technical Institute (Lunch on your own)
Technical Education Building
230 11th St NE
Watertown, 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 9:00am - 12:00pm and Contractors' Excise Tax is from 1:00pm - 4:00pm, unless otherwise noted. For more information, visit us online at www.state.sd.us/drr.

SD/MN

March 29, 2006
TBA
Sioux Falls, SD

Tri-State (IA/NE/SD)

April 19, 2006 Sales Tax:
TBA 9:00am - 4:00pm
Sioux Falls, SD Lunch on your own

Tri-State (IA/NE/SD)

April 20, 2006 Contractors' Excise Tax:
TBA 9:00am - 4:00pm
Sioux Falls, SD Lunch on your own

T² Where Technology Meets Taxes

By Dr. Revenue

Beginning October 1, 2005, South Dakota along with 18 other states, incorporated the Streamlined Sales Tax Governing Board. The Agreement strives to bring simplicity and uniformity to the nation's sales tax system by reducing the number of sales tax rates and utilizing common forms and procedures. The hope is that this will decrease the paperwork burden on retailers.

A central start to this program is an amnesty for any sales that occurred in the member states prior to October 1. Those who register and want to take advantage in the amnesty will file and pay taxes for each individual state. Once a seller is registered, each state will send information on how to file with their state.

To view participating states, to register, or to get more information, go to our website at www.state.sd.us/drr/businessstax/streamlinedsalestaxproject.htm

Tax Filing Deadlines

January

- January 16 - 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 30 - SD QUEST electronic payments due.
- January 31 - Paper returns and payments due for bi-monthly, semi-annual and annual filers.

February

- February 20 - President's Day, Department offices closed.
- February 21 - Paper returns and payments due for monthly filers.
- February 23 - SD QUEST returns due.
- February 27 - SD QUEST electronic payments due.

March

- 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.

NEWS YOU CAN USE

Coin operated washers and dryers in South Dakota must be licensed

The cost to license washers and dryers in South Dakota is \$8 per unit in a town of 1,000 or less, and \$10 per unit in a city over 1,000 people, or outside city limits. This fee is paid instead of paying sales tax on the gross receipts from the machines.

For example, if you own three coin-operated washing machines and three coin operated dryers in an apartment building in Mitchell, SD, the amount for each machine is \$10; therefore your license would be \$60 for the year 2006.

If you paid this tax last year, your application would have been sent out mid-November, and would be due back to the Department of Revenue with the tax on January 1, 2006. If you own coin operated washers and dryers and are not licensed, contact the Special Tax Division of the Department at (605) 773-5424.

Motor Vehicles Extended Service Contracts

If a service contract or warranty becomes part of the purchase price of a vehicle, it is subject to the 3% motor vehicle excise tax. If the service contract or warranty cost is not included in the purchase price, it is subject to sales or use tax. When a vehicle is sold to an out-of-state resident and it is the practice of your dealership to include the cost of the service contract or warranty in the purchase price, it will continue to be included in the purchase price and consequently not subject to sales or use tax. If it is the practice of your dealership to assess sales or use tax on all service and warranty contracts and to not include these costs in the purchase price of the vehicle, the service contract or warranty (whether sold in state or out-of-state) is subject to sales or use tax.

CELLULAR PHONES

The Department has recently reviewed the various contracts where cellular telephones are either sold at a fraction of the cost or are given to the customer when a contract for cellular service is signed. As a result of this review, the Department has determined the following:

- If a cell phone is given at no additional charge to a customer when the customer signs up for cellular service, there is no sales tax or use tax due on that phone based upon the value or cost of the phone.
- The sale of a cell phone is subject to sales tax on the gross receipts received from such sale. Tax applies to the full gross receipts notwithstanding that the customer may apply for a rebate of all or a portion of the selling price. No refund of the tax is allowed on an amount later rebated to the customer.

Did you know...

Fuel Surcharge

Due to the current high cost of fuel, many retailers are adding a "fuel surcharge" to the customer's invoice. If the fuel surcharge is an additional delivery or transportation charge for taxable goods or services, it is subject to sales tax. If the goods or services are exempt from tax, then the delivery charge and fuel surcharge are exempt from tax.

Snow Removal

Many contractors who do snow removal think that it is subject to contractors excise tax, and report it in line 1 of the CET tax return. Since snow removal is subject to sales tax, it should be reported on line 12 of the CET return. Don't forget that it is also subject to city tax in the CT section.

Like all other sales taxable services, if provided to an exempt entity, such as the city, it is exempt from tax, requiring nothing to be reported on the CET return itself; however, the contractor must keep good documentation.

Collectible Coins

Coins that are sold at a rate higher than the currency value are subject to sales tax.

Craft Shows

Vendors at craft shows in South Dakota must pay 4% state sales tax, applicable municipal tax, plus a 1% tourism tax.

SALES AND USE TAX

Florists

The October 2005 newsletter explained that as of January 1, 2006, sales tax was changing on wire orders made by a florist. This change will **not** be occurring as scheduled. The member states of the Streamline Sales Tax Agreement have agreed to delay this change until January 2008. Businesses will be notified in advance of that change.

The following explains how the current law applies to wire orders. Florists should continue to charge tax according to current law until notified otherwise.

- A retail sale made by a South Dakota florist whereby instructions are sent to another florist to prepare and deliver the order are subject to sales tax **where the order is taken**.
 - The florist who makes the retail sale (sends the order to the receiving florist) is responsible for collecting and remitting the sales tax that is in effect at the **florist's location that made the retail sale**.
 - The florist that receives the instructions from the florist that made the retail sale is **not** liable for tax on receipts which the florist may realize from the transaction.

The following explains how tax applies to all florist sales except those described above.

- If a florist delivers products anywhere **in** South Dakota, they are to charge the state sales tax and the city sales tax in effect **where the product is delivered in South Dakota** and remit it to the state.
- If a florist delivers products **outside** South Dakota, they do not charge the South Dakota sales tax. However, if florists or their employees enter another state to deliver products they must become licensed in that state and collect that state's sales tax.
- Over-the-counter sales made at the florist's business location that are not delivery sales are subject to sales tax based on the business location.

Our office has created a database of addresses subject to city sales tax. We hope that this will ease the burden that retailers encounter while trying to identify which South Dakota addresses are inside a city with a sales tax.

The database, TaxMatch, allows users to find the correct tax rate and city tax codes for locations throughout South Dakota. Users enter any South Dakota address into the system and the system provides all the applicable tax codes and rates for that address. For quick and easy access, click on the outline of South Dakota on the department's web site at www.state.sd.us/drr.

Use Tax

Sales tax is not the only state and city tax that can apply to products or services. The state and all cities impose a tax called the 'use tax' that applies in those situations when the seller did not charge sales tax. The difference between the sales tax and the use tax is who is responsible for its payment. The sales tax is the responsibility of the seller, the use tax is the responsibility of the purchaser. If the person selling material does not charge sales tax, for whatever reason, the purchaser is responsible for paying the use tax.

The purchaser or consumer of the goods or services is responsible for reporting and remitting the 4% state use tax, plus applicable municipal use tax, in the filing period in which the purchaser receives the goods or services. The tax rate in effect when the goods or services are received applies to the transaction. The use tax is due on the purchase price, including delivery charges.

Delivery 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. Delivery charges include charges by the retailer for preparation and delivery of a product including transportation, shipping, postage, handling, crating, and packing.

Do you perform repair services?

Did you know that sales tax applies based on where you deliver the repaired item?

For example, you own a repair shop in Pierre. You repair a lawn mower at your shop and deliver the lawn mower to your customer at their home in Onida. Because the item was delivered in Onida, you will owe the 4% state sales tax plus Onida city tax on the receipts for the repair. If the repaired item is delivered to a location outside city limits, then only the 4% state sales tax applies to your receipts.

CONTRACTORS IN THE KNOW

Contractors Excise Tax Returns -

2% Contractors' Excise Tax vs. 2% Municipal Tax

By Betty Morford

Occasionally the 2% contractors' excise tax is confused with a 2% municipal tax. The 2% municipal tax is not the same as the 2% contractors' excise tax, even though the rates are the same. The dollar amount listed on line 1 of a contractors' excise tax return should never be the same as the amount reported as gross receipts for the municipal use tax on the return.

A contractor completing realty improvement projects may be subject to three taxes on the project, as follows: the 2% contractors' excise tax on the gross receipts and value of the owner furnished materials, the 4% state use tax on the contractors' cost of the materials, and the municipal use tax on the contractors' cost of materials.

The 2% contractors' excise tax is calculated from the net state excise taxable reported under the "taxable" column. The actual 2% contractors' excise tax due is reflected in the "tax due" column.

The municipal tax rate on the cost of materials varies from 1 to 2% and is reported using a municipal code from the *Municipal Tax Information Bulletin* (found on our web site under Current Municipal Tax Rates at <http://www.state.sd.us/drr2/municipaltax/municipaltaxesindex.htm>).

The Department is changing the look of the sales and contractors' excise tax returns due to law changes on tax rates. You will begin to see the new forms, shown below, starting with the January return which is due in February. Those who file their tax returns via the Internet will also notice the change.

NEW SALES TAX RETURN

License #
Attn
Name
Street
City, State Zip
Country

SALES TAX CALCULATIONS	GROSS	TAXABLE	RATE	TAX DUE
1 Gross Sales	\$6,500.00			
2 Use Taxable	\$25.00			
3 Non-Taxable Sales	\$3,000.00			
4 Reservation Sales (Detail in City Section)	\$500.00			
5 Net State Sales Taxable (Line 1 plus Line 2 minus Line 3 minus Line 4)		\$3,025.00	x 4%	\$121.00
City & Reservation Tax Calculation Detail:				
7 City/Reservation Name	Code			
8 Aberdeen	001-2	\$2,500.00	2%	\$50.00
9 Aberdeen Gross Receipts	001-1	\$1,000.00	1%	\$10.00
10 Isabel	184-2	\$500.00	2%	\$10.00
11 Cheyenne River Sioux Tribe Sales Taxable	408-4	\$500.00	4%	\$20.00
12 City Name	Code	\$\$\$\$\$\$		\$\$\$\$\$\$
13 City Name	Code	\$\$\$\$\$\$		\$\$\$\$\$\$
14 City Name	Code	\$\$\$\$\$\$		\$\$\$\$\$\$
15 City Name	Code	\$\$\$\$\$\$		\$\$\$\$\$\$
16 City Name	Code	\$\$\$\$\$\$		\$\$\$\$\$\$
17 City Name	Code	\$\$\$\$\$\$		\$\$\$\$\$\$
18 City Name	Code	\$\$\$\$\$\$		\$\$\$\$\$\$
19 City Name	Code	\$\$\$\$\$\$		\$\$\$\$\$\$
20 City Name	Code	\$\$\$\$\$\$		\$\$\$\$\$\$
21 City Name	Code	\$\$\$\$\$\$		\$\$\$\$\$\$
22 Total City/Reservation Tax (Add Lines 8 through 21)				\$90.00
23 Total Tax Due (Line 5 plus Line 22)				\$211.00
24 Penalty/Interest				\$0.00
25 Adjustment (Previous Credit/Balance Due)				\$0.00
26 Total Due (Line 23 plus Line 24 plus Line 25)				\$211.00
27 Amount Remitted				\$100.00

I declare under the penalties of perjury this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Date Preparer

Date Licensee

NEW EXCISE TAX RETURN

License #
Attn
Name
Street
City, State Zip
Country

EXCISE TAX CALCULATIONS	GROSS	TAXABLE	RATE	TAX DUE
1 Gross Receipts	\$525,000.00			
2 Owner-Furnished Materials	\$100,000.00			
3 Deductions (Subcontractors Receipts, Out-of-State)	\$375,000.00			
4 Reservation Receipts (Detail in City Section)	\$150,000.00			
5 Net State Excise Taxable (Line 1 plus Line 2 minus Line 3 minus Line 4)		\$100,000.00	x 2%	\$2,000.00
6 Net Sales and/or Use Taxable		\$50,000.00	x 4%	\$2,000.00
7 Total State Tax Due (Line 5 plus Line 6)				\$4,000.00
City & Reservation Tax Calculation Detail:				
9 City/Reservation Name	Code			
10 Aberdeen	001-2	\$4,000.00	2%	\$80.00
11 Aberdeen Gross Receipts	001-1	\$4,000.00	1%	\$40.00
12 Cheyenne River Sioux Tribe Excise Receipts	408-2	\$150,000.00	2%	\$3,000.00
13 Cheyenne River Sioux Tribe Sales Taxable	408-4	\$10,000.00	4%	\$400.00
14 City Name	Code	\$\$\$\$\$\$		\$\$\$\$\$\$
15 City Name	Code	\$\$\$\$\$\$		\$\$\$\$\$\$
16 City Name	Code	\$\$\$\$\$\$		\$\$\$\$\$\$
17 City Name	Code	\$\$\$\$\$\$		\$\$\$\$\$\$
18 City Name	Code	\$\$\$\$\$\$		\$\$\$\$\$\$
19 City Name	Code	\$\$\$\$\$\$		\$\$\$\$\$\$
20 City Name	Code	\$\$\$\$\$\$		\$\$\$\$\$\$
21 City Name	Code	\$\$\$\$\$\$		\$\$\$\$\$\$
22 Total City/Reservation Tax (Add Lines 10 through 21)				\$3,520.00
23 Total Tax Due (Line 7 plus Line 22)				\$7,520.00
24 Penalty/Interest				\$0.00
25 Adjustment (Previous Credit/Balance Due)				\$0.00
26 Total Due (Line 23 plus Line 24 plus Line 25)				\$7,520.00
27 Amount Remitted				\$2,000.00

I declare under the penalties of perjury this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Date Preparer

Date Licensee

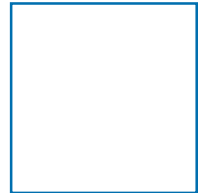
JANUARY 2006 MUNICIPAL SALES TAX RATE CHART

City	Code	Rate	City	Code	Rate	City	Code	Rate	City	Code	Rate
Aberdeen*	001-2	2.00	Elk Point*	106-2	2.00	Lennox*	207-2	2.00	Spearfish	334-1	1.00
Aberdeen	001-1	1.00	Elkton*	107-2	2.00	Leola*	208-2	2.00	Spencer*	335-2	2.00
Alcester*	006-2	2.00	Emery*	110-2	2.00	Letcher*	210-2	2.00	Springfield*	336-2	2.00
Alexandria*	007-2	2.00	Estelline*	113-2	1.00	Letcher	210-1	1.00	Stickney*	337-2	2.00
Alpena*	009-2	1.00	Ethan*	114-2	2.00	Madison*	221-2	2.00	Stratford*	340-2	1.00
Arlington*	013-2	2.00	Eureka*	115-2	2.00	Madison	221-1	1.00	Sturgis*	341-2	2.00
Armour*	014-2	2.00	Faith*	119-2	2.00	Marion*	226-2	2.00	Sturgis	341-1	1.00
Artesian*	015-2	2.00	Faith	119-1	1.00	Martin*	227-2	2.00	Summerset*	194-2	2.00
Aurora*	019-2	1.00	Faulkton*	121-2	2.00	Martin	227-1	1.00	Summerset	194-1	1.00
Avon*	020-2	2.00	Flandreau*	125-2	2.00	McCook Lake*	Report Under		Summit*	342-2	2.00
Baltic*	022-2	2.00	Flandreau	125-1	1.00	North Sioux City			Tabor*	343-2	2.00
Baltic	022-1	1.00	Florence*	126-2	2.00	McIntosh*	219-2	1.00	Tea*	344-2	2.00
Belle Fourche*	027-2	2.00	Fort Pierre*	129-2	2.00	McLaughlin*	220-2	1.00	Tea	344-1	1.00
Belle Fourche	027-1	1.00	Fort Pierre	129-1	1.00	Menno*	233-2	2.00	Timber Lake*	345-2	2.00
Belvidere*	028-2	2.00	Freeman*	133-2	2.00	Midland*	234-2	2.00	Toronto*	347-2	1.00
Beresford*	029-2	2.00	Garretson*	138-2	2.00	Milbank*	235-2	2.00	Trent*	349-2	1.00
Beresford	029-1	1.00	Gary*	139-2	1.00	Milbank	235-1	1.00	Tripp*	350-2	2.00
Big Stone City*	031-2	1.00	Gayville*	140-2	2.00	Miller*	237-2	2.00	Tulare*	351-2	1.00
Blunt*	034-2	1.00	Geddes*	141-2	2.00	Mission*	239-2	1.75	Tyndall*	355-2	1.00
Blunt	034-1	1.00	Gettysburg*	142-2	2.00	Mitchell*	242-2	2.00	Valley Springs*	359-2	2.00
Bonesteel*	035-2	1.00	Gettysburg	142-1	1.00	Mitchell	242-1	1.00	Veblen*	360-2	1.00
Bowdle*	036-2	2.00	Glenham*	145-2	2.00	Mobridge*	243-2	2.00	Vermillion*	362-2	2.00
Box Elder*	037-2	2.00	Gregory*	147-2	2.00	Mobridge	243-1	1.00	Vermillion	362-1	1.00
Box Elder	037-1	1.00	Groton*	149-2	2.00	Monroe*	244-2	1.00	Viborg*	363-2	2.00
Brandon*	039-2	2.00	Groton	149-1	1.00	Montrose*	245-2	2.00	Volga*	367-2	1.00
Brandon	039-1	1.00	Harrisburg*	151-2	2.00	Mound City*	247-2	1.00	Volin*	368-2	1.00
Brandt*	040-2	2.00	Harrisburg	151-1	1.00	Mount Vernon*	248-2	2.00	Wagner*	369-2	2.00
Bridgewater*	042-2	2.00	Harold*	153-2	1.00	Mount Vernon	248-1	1.00	Wakonda*	370-2	1.00
Bristol*	043-2	2.00	Hartford*	154-2	2.00	Murdo*	250-2	2.00	Wall*	372-2	2.00
Britton*	044-2	2.00	Hartford	154-1	1.00	Murdo	250-1	1.00	Wall	372-1	1.00
Britton	044-1	1.00	Hayti*	156-2	1.00	New Underwood*	254-2	2.00	Warner*	376-2	2.00
Brookings*	045-2	2.00	Hazel*	157-2	1.00	Newell*	255-2	2.00	Wasta*	377-2	1.00
Brookings	045-1	1.00	Hecla*	158-2	1.00	Nisland*	256-2	2.00	Watertown*	379-2	1.90
Bryant*	047-2	1.00	Henry*	159-2	1.00	North Sioux City*	258-2	2.00	Watertown	379-1	1.00
Buffalo*	048-2	1.00	Hermosa*	160-2	2.00	North Sioux City	258-1	1.00	Waubay*	380-2	2.00
Burke*	053-2	2.00	Herreid*	161-2	1.00	Oacoma*	261-2	2.00	Webster*	382-2	2.00
Canistota*	055-2	2.00	Highmore*	164-2	2.00	Oacoma	261-1	1.00	Webster	382-1	1.00
Canova*	056-2	1.95	Highmore	164-1	1.00	Olivet*	267-2	1.00	Wentworth*	383-2	2.00
Canton*	057-2	2.00	Hill City*	165-2	2.00	Onida*	269-2	2.00	Wessington*	384-2	1.00
Carthage*	061-2	1.00	Hill City	165-1	1.00	Parker*	276-2	2.00	Wessington Springs*	385-2	2.00
Castlewood*	062-2	2.00	Hitchcock*	166-2	1.00	Parkston*	277-2	2.00	White*	388-2	2.00
Centerville*	065-2	2.00	Hosmer*	168-2	1.00	Parkston	277-1	1.00	White Lake*	389-2	2.00
Centerville	065-1	1.00	Hot Springs*	169-2	2.00	Philip*	280-2	2.00	White Lake	389-1	1.00
Central City*	066-2	2.00	Hot Springs	169-1	1.00	Pickstown*	281-2	1.00	White River*	391-2	2.00
Chamberlain*	067-2	2.00	Hoven*	171-2	2.00	Pierre*	284-2	1.80	Whitewood*	393-2	2.00
Chamberlain	067-1	1.00	Howard*	172-2	2.00	Pierre	284-1	1.00	Whitewood	393-1	1.00
Chancellor*	068-2	2.00	Hudson*	174-2	1.00	Plankinton*	286-2	2.00	Willow Lake*	394-2	2.00
Chancellor	068-1	1.00	Humboldt*	175-2	2.00	Platte*	287-2	2.00	Wilmot*	395-2	2.00
Clark*	073-2	2.00	Humboldt	175-1	1.00	Platte	287-1	1.00	Winner*	397-2	2.00
Clear Lake*	075-2	2.00	Hurley*	176-2	2.00	Pollock*	288-2	1.00	Witten*	398-2	2.00
Colman*	076-2	2.00	Huron*	177-2	2.00	Presho*	291-2	1.00	Wolsey*	399-2	2.00
Colome*	077-2	2.00	Huron	177-1	1.00	Pringle*	292-2	2.00	Woonsocket*	401-2	2.00
Colton*	078-2	2.00	Interior*	179-2	1.90	Quinn*	295-2	1.00	Worthing*	402-2	2.00
Colton	078-1	1.00	Ipswich*	181-2	2.00	Quinn	295-1	1.00	Worthing	402-1	1.00
Corona*	081-2	2.00	Irene*	182-2	2.00	Ramona*	297-2	1.00	Yankton*	405-2	2.00
Corsica*	082-2	2.00	Iroquois*	183-2	1.00	Rapid City*	298-2	2.00	Yankton	405-1	1.00
Crooks*	087-2	1.90	Isabel*	184-2	2.00	Rapid City	298-1	1.00			
Custer*	088-2	2.00	Java*	185-2	1.00	Redfield*	301-2	2.00			
Custer	088-1	1.00	Jefferson*	186-2	2.00	Redfield	301-1	1.00	Tribal Taxes		
Dallas*	089-2	2.00	Kadoka*	187-2	2.00	Reliance*	305-2	2.00	Cheyenne*	408-4	4.00
Davis*	091-2	2.00	Kadoka	187-1	1.00	Reliance	305-1	1.00	Cheyenne	408-3	3.00
Deadwood*	093-2	2.00	Kennebec*	190-2	2.00	Revillo*	308-2	1.00	Cheyenne	408-2	2.00
Deadwood	093-1	1.00	Kennebec	190-1	1.00	Roscoe*	312-2	1.00	Pine Ridge*	411-4	4.00
Dell Rapids*	094-2	2.00	Keystone*	192-2	2.00	Rosholt*	314-2	1.00	Pine Ridge	411-3	3.00
Dell Rapids	094-1	1.00	Keystone	192-1	1.00	Roslyn*	315-2	2.00	Pine Ridge	411-2	2.00
Delmont*	095-2	2.00	Kimball*	193-2	2.00	Salem*	322-2	2.00	Rosebud*	412-4	4.00
De Smet*	092-2	2.00	Kimball	193-1	1.00	Scotland*	324-2	2.00	Rosebud	412-3	3.00
De Smet	092-1	1.00	Kranzburg*	194-2	2.00	Selby*	325-2	1.00	Rosebud	412-2	2.00
Dimock*	097-2	2.00	Lake Andes*	197-2	2.00	Sherman*	328-2	1.00	Standing Rock*	413-4	4.00
Doland*	098-2	1.00	Lake Norden*	199-2	1.00	Sioux Falls*	330-2	1.92	Standing Rock	413-3	3.00
Dupree*	101-2	1.00	Lake Preston*	200-2	2.00	Sioux Falls	330-1	1.00	Standing Rock	412-2	2.00
Eden*	103-2	1.00	Langford*	202-2	1.00	Sisseton*	331-2	2.00			
Edgemont*	104-2	2.00	Lead*	204-2	2.00	Sisseton	331-1	1.00	Other Taxes		
Edgemont	104-1	1.00	Lead	204-1	1.00	South Shore*	333-2	1.00	Telecommunication	900-1	4.00
Egan*	105-2	2.00	Lemmon*	206-2	2.00	Spearfish*	334-2	2.00	Tourism Tax	700-1	1.00
									Motor Vehicle	600-1	4.50
									Sioux Falls Lodging	800-1	1.00



Revenue &
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Return Service Requested