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# taxation

South Dakota Department of Revenue & Regulation

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# JULY 2006 MUNICIPAL TAX CHART

Contact Us: South Dakota

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# **New Tax Laws Effective July 1**

By Kelly Thompson

Some retailers, agricultural producers, and movie makers will benefit under new tax laws that take effect July 1.

Sellers who voluntarily register to collect taxes through a Certified Service Provider or Certified Automated System under the Streamlined Sales Tax Agreement can now take advantage of an extension in the amnesty provisions provided in the Agreement. With the signing of SB67 into law, the amnesty period was extended for 12 months from the time the Streamlined Governing Board determines that an adequate number of service providers and systems have been certified.

Following an override of Governor Rounds' veto of HB1110 by the South Dakota Legislature, retailers who collect South Dakota's sales tax will someday receive some compensation for the expense of doing so. The law provides for a monthly collection allowance of 1-1/2% of the tax due up to a maximum of \$70 for retailers who collect and remit the tax. While the law WILL take effect July 1, it won't be July 1 of this year. The collection allowance won't apply until July 1 of the year in which voluntary collections from the Streamlined Sales Tax Agreement exceed \$10 million.

As of the first of July, swine and cattle semen have joined the list of items which are exempt from sales and use tax. Under HB1098, they are exempt from the tax if they are used for agricultural purposes.

And producers of television shows and movies now have more reasons to train their cameras on South Dakota than just breathtaking scenery. With the signing of HB1206, certain filming projects having \$250,000 or more in taxable costs incurred in South Dakota can get a refund of sales, use and contractors' excise tax.

Have questions on the new laws? Call the Department of Revenue and Regulation toll-free at 1-800-829-9188 or stop by any of our offices in Aberdeen, Mitchell, Pierre, Rapid City, Sioux Falls, Watertown and Yankton.

See New Municipal Tax Changes on Page 4.

## EXECUTIVE

# Insights...from the Secretary's Desk



Every spring our department's revenue agents, auditors and managers gather for what we call our "statewide meeting." It's a time to reflect on our goals and accomplishments, interact with one another, get some specialized training and prepare for the new fiscal year. The theme for this year's meeting centered on <u>developing</u> . . . better customer (taxpayer) service . . . better working relationships (internally and externally) . . . better technology (tools to leverage our manpower) . . . more excitement (job enthusiasm) . . . more teamwork (pulling together) . . . and more attention to goal-driven processes. It's my guess that when you pull your employees

together from time to time, your theme would be very similar to ours. The point is, we're all trying to improve the way we perform, whether we're a private business or a government agency.

On the subject of taxation of remote sales, a meeting of the Streamlined Sales Tax Governing Board was held in Indianapolis on April 18-19. That meeting marked another significant benchmark for streamlining, as two software companies were found to be in compliance with the technical and other requirements that will allow them to begin processing sales tax transactions for the member states, which includes South Dakota. The use of technology to accurately apply the proper tax rate to the correct listing of taxable goods and services in all of the various sales tax jurisdictions has long been one of the primary goals of the streamlining initiative. That goal has now been reached, demonstrating that the states and industry have come together to find solutions to the taxpayer burden problems outlined in the Quill Decision.

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 like to know how we can improve.

Have a great summer!

#### Gary R. Viken

## **Exemption Certificate**

One of the goals of the Streamlined Sales Tax Agreement was to simplify tax collections and streamline forms. As a result of the Streamlined Sales Tax Agreement, our state adopted the Streamlined Exemption Certificate which replaces the South Dakota Exemption Certificate. Businesses will need to obtain new exemption certificates from their customers because this certificate contains information required by other Streamlined Member states for exempt sales.

Some purchasers may wish to complete a single certificate for multiple states in which they conduct business and make purchases from the same seller. A listing of Streamlined Member and Associate Member states has been added to the certificate. If you are doing business in multiple states, you may enter your ID number and reason for exemption for each state on this form. If you do business in states that are not listed on this form, it is your responsibility to obtain or provide documentation for the exemption as required by that state.

**Tax ID Numbers** - The Streamlined Exemption Certificate requires an ID number. If you do not have a Tax ID number, then you should list your FEIN. If you do not have a Tax ID number or a FEIN, then you should list a driver's license or state ID number. The instructions for the certificate explain which ID number should be provided based on the exemption reason.

**Type of Business** – The purchaser is required to indicate their type of business. A listing of various business types is provided. The purchaser should circle the category pertinent to their business type. Very broad categories are listed on the form such as Utilities, Mining, Retail trade, Business services. More detailed information concerning the purchaser's business is not required.

Agricultural Exemptions – South Dakota does not require a Tax ID number for purchases of exempt agricultural products or services. However, because the purchaser may be from another state or the product may be delivered to a state that does require an ID number for documentation, the Department recommends the purchaser's FEIN or driver's license number be obtained. The certificate may be requested to document that the purchaser is using the product for agricultural purposes. Items that may be purchased under this exemption include repair and maintenance to farm and irrigation machinery used primarily for agricultural purposes.

South Dakota's Streamlined Exemption Certificate and Exemption Certificate Tax Facts may be found on the Department's website at www.state.sd.us/drr or request a copy by calling 1-800-829-9188.

## 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.

#### **Border Issues Seminars**

Border Issues Seminars cover the difference in the tax application and reporting process between South Dakota and bordering states. For more information or to view our latest seminars, visit us online at www.state.sd.us/drr2/seminar/classreg.htm.

#### **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. View the latest seminars at www.state.sd.us/drr2/seminar/taxseminars.htm.

#### **Small Business Workshops**

Information regarding the Dept. of Revenue & Regulation, Dept. of Labor, and the Small Business Administration will be covered. For more information, check us out online at www.state.sd.us/drr2/seminar/classreg.htm.

#### July 19, 2006

Regional Technical Education Center Community Room 1200 W. 21st St. Yankton, SD

#### September 13, 2006

Mitchell Technical Institute Technology Center 1800 E. Spruce Mitchell, SD

#### September 27, 2006

Colorado Technical University 3901 W. 59th St. Sioux Falls, SD

#### October 4, 2006

Northern State University Student Center Centennial Room B & D 1200 S. Jay St. Aberdeen, SD

#### October 18, 2006

Western Dakota Technical Institute CTC-A Room 800 Mickelson Drive Rapid City, SD

#### Can't make one of the scheduled seminars?

See page 6 for another option

#### **Ask Doctor Revenue**

By Dr. Revenue

I operate a farm supply store. We do not sell farm equipment, but have many customers that purchase tractor tires and batteries from us. Are the tires and batteries repair parts or maintenance items? Are they exempt from sales tax?

Tires and batteries are repair parts and are exempt from sales tax when purchased for use on farm machinery. Because maintenance items for farm machines used primarily for agricultural purposes are also exempt, it does not matter if these items are referred to as repair parts or maintenance items.

I am a licensed contractor building my own house. I am hiring other contractors for certain aspects of the construction, such as an excavator, electrician, and plumber. Should I issue a prime contractor's exemption certificate to these contractors?

No, you should pay excise tax to all the contractors you hire for construction on your own home, office building, or warehouse.

# **Tax Filing Deadlines**

July							
July 20 -	Paper returns and payments due for						
	monthly filers.						
July 23 -	SD QUEST returns due.						
July 28 -	SD QUEST electronic payments due.						
July 31 -	Paper returns and payments due for						
	bi-monthly filers.						
August							
Aug 21 -	Paper returns and payments due for						
	monthly filers.						
Aug 23 -	SD QUEST returns due.						
Aug 30 -	SD QUEST electronic payments due.						
September							
Sept 20 -	Paper returns and payments due for						
	monthly filers.						
Sept 23 -	SD QUEST returns due.						
Sept 28 -	SD QUEST electronic payments due.						

## CONTRACTORS IN THE KNOW

## **NOTICE: Utility Construction Projects**

As of July 1, 2006, if any part of a construction contract is for a qualified utility, the entire contract is subject to the alternate contractors' excise tax under 10-46B as a qualified utility project. This applies to all contracts bid or entered into on or after July 1, 2006.

#### What is a "qualified utility"?

Qualified utilities include: railroads; telephone service providers; electric, heating, water and gas companies; rural electric companies, rural water systems and other local entities that provide drinking water. Also included are municipal utilities that offer electricity, water, sewer, and telephone services.

Any construction service for a qualified utility is subject to the alternate contractors' excise tax under 10-46B and is referred to as a qualified utility project. Examples of construction services include the building, remodeling, or repair to office buildings, construction of generating plants, power lines, telephone lines, rural water systems, and municipal sewer and water systems.

#### Which tax applies?

- Utility and Road Work. A construction project for a *municipality* that includes any of the above utility work and street improvements, such as rebuilding the road or paving, is a qualified utility project subject to the alternate contractors' excise tax.
- Telephone and Cable. A construction project for a cable or Internet company that also provides telephone services in South Dakota is a qualified utility project subject to the alternate contractors' excise tax. All construction work for the cable company is a qualified utility even if the construction is not for the phone portion of their business. Wireless telecommunication companies that also provide Internet access are not a qualified utility.

If you are bidding a project that you believe combines work for a qualified utility with other construction please contact the Department of Revenue & Regulation to determine the proper tax application.

#### **Exclusions**

- A project for a sanitary or drainage district that provides wastewater service only is not a qualified utility project.
- A project owned or paid for by Federal or State government is not a qualified utility project.
- Construction services or realty improvements performed by a utility company are not a qualified utility project unless the project is for another qualifying utility.

#### Change orders

The terms of the original contract determine the tax that applies. An original contract for a road construction only project will not become subject to the alternate contractors' excise tax even if a change order is made to include utility work such as municipal water or sewer work. Instead it will remain subject to the contractors' excise tax under 10-46A. Contracts for a qualified utility will remain subject to the alternate contractors' excise tax even if a change order is made to include other construction services such as road reconstruction or paving.

# How does the alternate contractors' excise tax apply?

The gross receipts of all prime contractors and subcontractors working on construction or realty improvement projects for qualifying utilities are subject to the 2% contractors' excise tax. The excise tax applies to the total contract, including labor and materials. Gross receipts for qualified utility projects do not include materials provided by the owner; however, the contractor is liable for use tax on the owner-furnished material if sales or

use tax was not previously paid. Prime contractors cannot issue prime contractor exemption certificates to subcontractors for projects for qualified utilities. The prime contractor cannot deduct amounts paid to subcontractors in determining gross receipts subject to the contractors' excise tax.

## New Municipal Tax Changes Effective July 1

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

Corsica (082-1) is imposing a 1% municipal gross receipts tax on alcoholic beverages, admissions, eating establishments and lodging accommodations.

**Hayti** (156-2) is increasing its general sales and use tax rate from 1% to 2%.

**Lesterville** (209-2) is implementing a 1% general sales and use tax rate.

**Pickstown** (281-2) is increasing its general sales and use tax rate from 1% to 2%.

**Pierre** (284-2) is increasing its general sales and use tax rate from 1.8% to 2%.

**Presho** (291-2) is increasing its general sales and use tax rate from 1% to 2%.

**Tyndall (355-2)** is increasing its general sales and use tax rate from 1% to 2%.

**Viborg** (363-1) is imposing a 1% municipal gross receipts tax on alcoholic beverages, admissions, eating establishments and lodging accommodations.

# Sales & Use Tax

## **Tax Due on Selling & Installing Tangible Personal Property**

By Betty Morford

Has your business evolved from selling tangible personal property to selling and installing tangible personal property? If so, your tax liability may have changed. If you are simply selling the property, you owe sales tax. If you are selling and installing a fixture to real property or repairing an item that is a fixture to real property, you may owe contractors' excise tax.

#### **Example:**

Ten years ago a business was selling freestanding television sets; now the business is selling and installing home theaters. If the home theater, speakers, control panel, etc. are wired into and permanently affixed to the real property, this is a contractors' excise taxable transaction because the company is installing the home theater system. The company needs a contractors' excise tax license in addition to a sales tax license and will owe contractors' excise tax on the whole transaction rather than sales tax.

#### **Example:**

When a business first started, it sold stoves with the cook top and the oven in the same unit. Now the business is selling "in counter" cook tops, wall mounted ovens and wall mounted range hoods. The business sells the units and hires a contractor to install them. The company bills the homeowner for the installation and the retail price of the units. This is a contractors' excise taxable transaction because the company is billing the customer for the installation. The company needs a contractors' excise tax license in addition to a sales tax license and will owe contractors' excise tax on the whole transaction rather than sales tax.

#### **Example:**

A retail appliance business sells a customer a new refrigerator and a new heat pump. The retailer enters into a contract with the customer for installation of the heat pump which includes electrical wiring of the system in a combined contract, i.e. retail sales plus installation. The retailer has two options: 1) Determine the primary purpose of the project, and tax accordingly, or 2) Split the contract, charging sales tax on the refrigerator and excise tax on the installation of the heat pump.

If your business has evolved and you have questions about the applicable tax, please contact our office at 800-829-9188.

# **Attention QUEST Filers...**

Please note that the deadline to file your return is the 23rd of the month. The deadline is NOT extended if the 23rd falls on a weekend or legal holiday.

If you do not currently file electronically or by phone, contact the Department of Revenue & Regulation at 1-800-829-9188 or visit our website www.state.sd.us/drr to sign up with QUEST.

#### GREAT Reasons to do Business in South Dakota

South Dakota's Tax Refund & Tax Delay Payment Programs

#### By Alison Jares

South Dakota offers various programs that allow businesses to seek a refund of sales, use and contractors' excise tax or to delay the payment of sales and use taxes. The Department of Revenue and Regulation is the administrator of these programs, working in conjunction with various state and local entities to improve the economic status of South Dakota.

Each refund program or delay to pay program offered have different qualification and application requirements. Specific information regarding each program can be obtained by contacting our office at 1-800-829-9188 or accessing information from our web site at www.state.sd.us/drr.

#### Programs offered:

- Delay to Pay Contractors' Excise Tax on the Construction or Expansion of Large Wind Farms
- Refund of Contractors' Excise Tax for the Construction or Expansion of Small Wind Farms
- Refund of Taxes on the Construction or Expansion of Agricultural Processing Facilities
- Refund of Taxes on the Construction or Expansion of New Business Facilities
- Refund of Fabricators Sales and Use Tax for qualifying materials taken out of state
- Refund of Taxes on Movie, Documentary, Television Film or Advertising Projects

If your company is looking at expansion or new construction, contact our office to see if your project would qualify for one of these programs.

## News You Can Use

# Can't make one of our scheduled tax education seminars?

The Department has another option with the Licensee Review Program.

#### What is a Licensee Review?

First and foremost, a review is an educational meeting between a Revenue Agent and a taxpayer. The purpose of the meeting is to provide education on South Dakota tax laws.

# What happens during a Licensee Review?

Typically, the Revenue Agent will schedule the review at the taxpayer's place of business. The agent will discuss tax issues with the taxpayer and review a limited number of records to determine if there are any problem areas. If problems are discovered, the taxpayer may be asked to complete self-audit worksheets to correct the problems.

# What are the benefits of a Licensee Review?

Taxpayers benefit from the review program for the following reasons:

- 1. Less time-consuming—a limited amount of time is spent analyzing records.
- 2. One-on-one education at the taxpayer's place of business.
- 3. Opportunity to correct problems without having to go through the audit process.

# How can I schedule a Licensee Review?

Contact your local Revenue office and ask to speak with the Revenue Agent responsible for your area. Field offices are located in Aberdeen, Mitchell, Pierre, Rapid City, Sioux Falls, Watertown, and Yankton. If you are unsure which office to contact, call us at 1-800-829-9188 or email to business.education@state.sd.us and we will direct you to the nearest field office.

#### **Public or Rural Transit**

After recently reviewing the taxation of buses, taxi and limo services, and transit systems, the Department determined that the gross receipts resulting from the provision of public and rural transit systems are exempt from sales tax. If you operate a Public or Rural transit system and have been paying tax, please contact the Department at 1-800-829-9188 to determine your licensing requirements.

The following chart lists the various transportation services and what tax applies.

Transportation Service	State Sales Tax	Municipal Tax		
Scheduled intrastate bus services	YES	*		
Intrastate bus services	YES	*		
Local sight-seeing buses	YES	*		
Intrastate tour or charter buses	YES	*		
Taxis	YES	*		
Limos	YES	*		
City bus services	NO	NO		
Public transit systems	NO	NO		
Rural transit systems	NO	NO		
School Buses	NO	NO		
Interstate bus services	NO	NO		
Interstate charter services	NO	NO		
Interstate sight-seeing or tours	NO	NO		

<sup>\*</sup>Municipal tax only applies if the trip begins and ends in the same city otherwise no municipal tax applies.

#### **Cellular Phones**

The sale of cellular phones is subject to sales tax. Some companies offer a free phone or a phone at a reduced price with the purchase of certain plans. Cell phones that are provided at no additional charge to the customer with the purchase of a plan are not subject to use tax. Phones sold at a reduced or full price are subject to sales tax, regardless of the price.

If the customer can apply for a rebate, the retailer is responsible for remitting tax on the selling price of the phone. The tax is not refunded when the customer applies for the rebate.

#### **Examples:**

- Sam signs a new contract with a cellular company. Sam is given a phone at no additional charge. No sales or use tax is due on this phone.
- Jane signs a new plan that gives her an option of purchasing a better quality phone at a discounted rate. The phone is sold to Jane for \$75.00; however the cellular company's cost of the phone was \$150.00. Sales tax is due on the \$75.00 selling price.
- Neil signs a new plan that allows him to buy a phone for \$150 and apply for a \$150 rebate. Sales tax is due on \$150. No tax is refunded when Neil applies for the rebate.

# $\mathbf{J}\mathsf{ULY}\ \mathbf{2006}\ \mathbf{M}\mathsf{UNICIPAL}\ \mathbf{S}\mathsf{ALES}\ \mathbf{T}\mathsf{AX}\ \mathbf{R}\mathsf{ATE}\ \mathbf{C}\mathsf{HART}$

	~ •			JUEI A							_
<u>City</u>	<u>Code</u>	<u>Rate</u>	<u>City</u>	<u>Code</u>	<u>Rate</u>	City	<u>Code</u>	<u>Rate</u>	<u>City</u>	<u>Code</u>	Rate
Aberdeen*	001-2	2.00	Elk Point*	106-2	2.00	Leola*	208-2	2.00	Spencer*	335-2	2.00
Aberdeen	001-1	1.00	Elkton*	107-2	2.00	Lesterville	209-2	1.00	Springfield*	336-2	2.00
Alcester*	006-2	2.00	Emery*	110-2	2.00	Letcher*	210-2	2.00	Stickney*	337-2	2.00
Alexandria*	007-2	2.00	Estelline*	113-2	1.00	Letcher	210-1	1.00	Stratford*	340-2	1.00
Alpena*	009-2	1.00	Ethan*	114-2	2.00	Madison*	221-2	2.00	Sturgis*	341-2	2.00
Arlington*	013-2	2.00	Eureka*	115-2	2.00	Madison	221-1	1.00	Sturgis	341-1	1.00
Armour*	014-2	2.00	Faith*	119-2	2.00	Marion*	226-2	2.00	Summerset*	425-2	2.00
Artesian*	015-2	2.00	Faith	119-1	1.00	Martin*	227-2	2.00	Summerset	425-1	1.00
Aurora*	019-2	1.00	Faulkton*	121-2	2.00	Martin	227-2	1.00		342-2	2.00
									Summit*		
Avon*	020-2	2.00	Flandreau*	125-2	2.00	McCook Lake*	Report Und		Tabor*	343-2	2.00
Baltic*	022-2	2.00	Flandreau	125-1	1.00		North Siou		Tea*	344-2	2.00
Baltic	022-1	1.00	Florence*	126-2	2.00	McIntosh*	219-2	1.00	Tea	344-1	1.00
Belle Fourche*	027-2	2.00	Fort Pierre*	129-2	2.00	McLaughlin*	220-2	1.00	Timber Lake*	345-2	2.00
Belle Fourche	027-1	1.00	Fort Pierre	129-1	1.00	Menno*	233-2	2.00	Toronto*	347-2	1.00
Belvidere*	028-2	2.00	Freeman*	133-2	2.00	Midland*	234-2	2.00	Trent*	349-2	1.00
Beresford*	029-2	2.00	Garretson*	138-2	2.00	Milbank*	235-2	2.00	Tripp*	350-2	2.00
Beresford	029-1	1.00	Gary*	139-2	1.00	Milbank	235-1	1.00	Tulare*	351-2	1.00
Big Stone City*	031-2	1.00	Gayville*	140-2	2.00	Miller*	237-2	2.00	Tyndall*	355-2	2.00
	031-2	1.00	Gayvine* Geddes*	141-2	2.00		237-2	1.75	•	359-2	2.00
Blunt*						Mission*			Valley Springs*		
Blunt	034-1	1.00	Gettysburg*	142-2	2.00	Mitchell*	242-2	2.00	Veblen*	360-2	1.00
Bonesteel*	035-2	1.00	Gettysburg	142-1	1.00	Mitchell	242-1	1.00	Vermillion*	362-2	2.00
Bowdle*	036-2	2.00	Glenham*	145-2	2.00	Mobridge*	243-2	2.00	Vermillion	362-1	1.00
Box Elder*	037-2	2.00	Gregory*	147-2	2.00	Mobridge	243-1	1.00	Viborg*	363-2	2.00
Box Elder	037-1	1.00	Groton*	149-2	2.00	Monroe*	244-2	1.00	Viborg	363-1	1.00
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	Harrold*	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
	043-2	2.00									
Britton*			Hartford	154-1	1.00	Murdo	250-1	1.00	Wall	372-1	1.00
Britton	044-1	1.00	Hayti*	156-2	2.00	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
				165-2 165-1					•	385-2	2.00
Carthage*	061-2	1.00	Hill City		1.00	Parker*	276-2	2.00	Wessington Springs*		
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	2.00	White River*	391-2	2.00
Chamberlain*	067-2	2.00	Hoven*	171-2	2.00	Pierre*	284-2	2.00	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									
Colman*			Hurley*	176-2	2.00	Pollock*	288-2	1.00	Witten*	398-2	2.00
	076-2	2.00	Huron*	177-2	2.00	Presho*	291-2	2.00	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
Corsica	082-1	1.00	Isabel*	184-2	2.00	Rapid City	298-1	1.00			
Crooks*	087-2	1.90	Java*	185-2	1.00	Redfield*	301-2	2.00			
Custer*	088-2	2.00	Jefferson*	186-2	2.00	Redfield	301-1	1.00	Tribal Taxes		
Custer	088-1	1.00	Kadoka*	187-2	2.00	Reliance*	305-2	2.00	Chevenne*	408-4	4.00
Dallas*				187-1					•		2.00
	089-2	2.00	Kadoka		1.00	Reliance	305-1	1.00	Cheyenne	408-2	
Davis*	091-2	2.00	Kennebec*	190-2	2.00	Revillo*	308-2	1.00	Pine Ridge*	411-4	4.00
Deadwood*	093-2	2.00	Kennebec	190-1	1.00	Roscoe*	312-2	1.00	Pine Ridge	411-2	2.00
Deadwood	093-1	1.00	Keystone*	192-2	2.00	Rosholt*	314-2	1.00	Rosebud*	412-4	4.00
Dell Rapids*	094-2	2.00	Keystone	192-1	1.00	Roslyn*	315-2	2.00	Rosebud	412-2	2.00
Dell Rapids	094-1	1.00	Kimball*	193-2	2.00	Salem*	322-2	2.00	Standing Rock*	413-4	4.00
Delmont*	095-2	2.00	Kimball	193-1	1.00	Scotland*	324-2	2.00	Standing Rock	413-2	2.00
De Smet*	092-2	2.00	Kranzburg*	194-2	2.00	Selby*	325-2	1.00	<del>-</del>		
De Smet	092-1	1.00	Lake Andes*	197-2	2.00	Sherman*	328-2	1.00			
Dimock*	097-2	2.00	Lake Norden*	199-2	1.00	Sioux Falls*	330-2	1.92	Other Taxes		
Doland*	098-2	1.00	Lake Preston*	200-2	2.00	Sioux Falls	330-2	1.00	Telecommunication	900-1	4.00
	101-2	1.00		202-2	1.00		331-2	2.00	Tourism Tax	700-1	1.00
Dupree*			Langford*			Sisseton*					
Eden*	103-2	1.00	Lead*	204-2	2.00	Sisseton	331-1	1.00	Motor Vehicle	600-1	4.50
Edgemont*	104-2	2.00	Lead	204-1	1.00	South Shore*	333-2	1.00	Sioux Falls Lodging	800-1	1.00
Edgemont	104-1	1.00	Lemmon*	206-2	2.00	Spearfish*	334-2	2.00			
Egan*	105-2	2.00	Lennox*	207-2	2.00	Spearfish	334-1	1.00			



taxation

www.state.sd.us/drr bustax@state.sd.us or call 1-800-TAX-9188

Return Service Requested

