

# taxation

South Dakota Department of Revenue & Regulation

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**MUNICIPAL TAX RATES**

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Want to receive **taxation** via email?  
Send your email address along with  
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## New Municipal Tax Changes Effective July 1

Beginning July 1, 2007, the following South Dakota communities will implement new municipal taxes or update their current city taxes.

- **Akaska** is implementing a 2% general sales and use tax rate.
- **Carthage** is increasing its general sales and use tax rate from 1% to 2%.
- **Dallas** is imposing a 1% municipal gross receipts tax on alcoholic beverages, admissions, eating establishments and lodging accommodations.

The complete updated July 2007 Municipal Sales Tax Rate Chart can be found on page 7 of this publication.

## Tobacco Retailer Registration

Effective July 1, 2007, South Dakota law changed in two important ways regarding the sale and regulation of cigarettes and other tobacco products. All businesses that sell cigarettes or other tobacco products at retail must:

1. Register with the Department of Revenue & Regulation. There is **NO FEE**, no extra taxes, and no extra filing or reporting requirements for this registration. The registration will work in conjunction with your sales tax license.
2. Purchase their tobacco products from distributors and wholesalers licensed by the State of South Dakota. It is no longer legal to purchase cigars, chewing tobacco, or other tobacco products directly from a manufacturer or from an unlicensed wholesaler. A list of licensed wholesalers and distributors is on our web page at [www.state.sd.us/drr2/prospectax](http://www.state.sd.us/drr2/prospectax). You are required to keep documentation showing you purchased all of your tobacco products from a licensed wholesaler or distributor.

The Department began the process of registering Tobacco Retailers in June by sending letters to sales tax license holders that were identified as Tobacco Retailers. **If your business sells cigarettes or other tobacco products and you received the confirmation letter, you do not need to do anything more to comply with the registration law.** The Department has already registered you as a Tobacco Retailer.

**If you did not receive such a letter and you sell cigarettes or other tobacco products, you need to contact the Department to register as a Tobacco Retailer.** You can register your business as a Tobacco Retailer in one of three ways:

- Complete a short form on our web page at [www.state.sd.us/drr2/prospectax](http://www.state.sd.us/drr2/prospectax).
- Obtain a copy of the form (your distributor will have it) and mail the completed form to: Mickelson Building, Attn: Dept. of Revenue, 1302 E Hwy 14 Suite 1, Pierre, SD 57501-8501.
- Call 605-773-7804 with your sales tax license number and business name.

# TRIBAL: “Reservation Tax” changes to “Special Jurisdiction Tax”

## Wording Change on Tax Returns

The term “Special Jurisdiction Tax” replaces “Reservation Tax” on the sales and contractors’ excise tax returns. The wording change does not affect how tax is collected or reported. The primary reason for this language change is for uniformity with the Streamlined Sales Tax Agreement and because we anticipate entering into tax collection agreements with non-reservation Indian tribes. Watch for this change on your July return.

## What is a Special Jurisdiction?

At present, four Indian Tribes in South Dakota have tax collection agreements with the State that include sales, use and contractors’ excise taxes. The tax collection agreements ensure that all businesses making sales or providing construction services on property included in a tax collection agreement are subject to the same taxes, tax rates, and exemptions. All businesses, including those owned by tribal members, are responsible for collecting and remitting tax.

Indian country controlled by a Tribe that is part of a tax collection agreement is considered a Special Jurisdiction for purposes of reporting sales, use, and contractors’ excise tax.

The Special Jurisdictions for the four tax collection agreements are as follows:

**Standing Rock Special Jurisdiction** - the Standing Rock Indian Reservation, which is Corson County and a 500 foot strip of land in the northern-most portions of Dewey and Ziebach Counties.

## Cheyenne River Special Jurisdiction

- the Cheyenne River Indian Reservation, which is Dewey and Ziebach Counties, excluding a 500 foot strip of land in the northern-most portions of Dewey and Ziebach Counties.

**Oglala Special Jurisdiction** - the Pine Ridge Indian Reservation, which is Shannon County and that portion of Jackson County south of the White River. This Special Jurisdiction also includes the Allen Store in Allen, SD.

**Rosebud Special Jurisdiction** - the Rosebud Indian Reservation, which is Todd County. This Special Jurisdiction also includes Indian country defined by 18 U.C.S. 1151 (b) and (c) in Mellette, Tripp, and portions of Gregory and Lyman Counties controlled by the Rosebud Sioux Tribe.

## What tax is due in Special Jurisdictions?

- Retail sales of products and services delivered in Special Jurisdictions are subject to 4% sales tax. Some cities located in Special Jurisdictions impose municipal sales and use taxes that are reported in addition to the Special Jurisdiction tax.
- Receipts from construction services in Special Jurisdictions are subject to 2% contractors’ excise tax.

## How is the tax reported?

All tax due in each Special Jurisdiction is reported on the state tax return using the code assigned to that Special Jurisdiction. The tax remitted is then distributed be-

tween the State and Tribal Governments based on the tax collection agreements.

## Special Jurisdiction Sales Tax

1. Report all sales; include sales made in Special Jurisdictions on Line 1, Gross Sales.
2. Deduct sales to Tribal Governments (non-taxable sales) for any tribe on Line 3, Non-Taxable Sales.
3. Deduct taxable sales made within the Special Jurisdictions on Line 4, Special Jurisdiction Sales.
4. Under City and Special Jurisdiction Tax Calculation Detail
  - Report taxable sales made within Special Jurisdictions using the Code assigned to that Jurisdiction.
  - Report taxable sales subject to city tax under the appropriate city name and code.

## Special Jurisdiction Contractors’ Excise Tax

1. Report all receipts; include receipts for projects in Special Jurisdictions on Line 1, Gross Receipts.
2. Deduct taxable receipts for projects within the Special Jurisdictions on Line 4, Special Jurisdiction Receipts.
3. Under City and Special Jurisdiction Tax Calculation Detail
  - Report taxable gross receipts, including the value of owner-furnished material and the use tax on the material for projects within Special

CONTINUED ON PAGE 3

*Example of wording change on Sales Tax Return form.*

SALES TAX CALCULATIONS	GROSS	SALES TAX CALCULATIONS	GROSS
1. Gross Sales		1. Gross Sales	
2. Use Taxable		2. Use Taxable	
3. Non-Taxable Sales		3. Non-Taxable Sales	
4. Reservation Sales (Detail in City Section)		7. Special Jurisdiction Sales (Detail in City Section)	
5. Net State Sales Taxable (Line 1 plus Line 2, minus Line 3, minus Line 4)		5. Net State Sales Taxable (Line 1 plus Line 2, minus Line 3, minus Line 4)	
6. City & Reservation Tax Calculation Detail:		6. City & Special Jurisdiction Tax Calculation Detail:	
7. City/Reservation Name	Code	7. City/Special Jurisdiction Name	Code
8.		8.	
9.		9.	
10.		10.	

# REVENUE SOLUTIONS

## Business Education Program

Come join our Business Education Program at one of the workshops or seminars in your area. For the most current list of seminars or to register, visit our website at [www.state.sd.us/drr2/businessstax/seminar/seminar.htm](http://www.state.sd.us/drr2/businessstax/seminar/seminar.htm)

### Border Issues Seminars

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

#### ND/SD

**September 18, 2007**

West Acres Mall

JCPenney Wing in the basement

Fargo, ND

#### Sales Tax:

8:30am – Noon

#### Contractors' Tax:

1:00pm – 3:00pm

#### Tri-State (IA/NE/SD)

**October 10, 2007 - Sales Tax:** 9:00am – 4:00pm

**October 11, 2007 - Contractors' Tax:** 9:00am – 4:00pm

Western Iowa Technology

Building B (Advanced Sciences Building)

4647 Stone Avenue

Sioux City, IA

### Small Business Workshops

Information regarding the Department of Revenue & Regulation, Department of Labor, and the Small Business Administration will be covered. Seminars run from 8:30am - 4:00pm.

#### July 18, 2007

Regional Technical Education Center, Community Room

1200 W 21st Street

Yankton, SD

#### September 12, 2007

State Library

800 Governor's Drive

Pierre, SD

#### September 26, 2007

Technical Business Center, Conference Room

2329 N Career Avenue

Sioux Falls, SD

#### October 10, 2007

Western Dakota Technical Institute

CTC-A Room

800 Mickelson Drive

Rapid City, SD

### Basic Tax Seminars

Basic 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.

#### July 20, 2007

Southeast Technical Institute

2320 N Career Avenue

Sioux Falls, SD

#### Sales Tax:

9:00am – 12:00pm

#### Contractors' Excise Tax:

1:30pm – 4:30pm

### Tax Filing Deadlines

#### July

- July 20 - Paper returns and payments due for monthly filers.
- July 23 - SD QUEST returns due.
- July 30 - SD QUEST electronic payments due.
- July 31 - Paper returns and payments due for bi-monthly and semi-annual filers.

#### August

- August 20 - Paper returns and payments due for monthly filers.
- August 23 - SD QUEST returns due.
- August 30 - SD QUEST electronic payments due.

#### September

- Sept. 20 - Paper returns and payments due for monthly filers.
- Sept. 23 - SD QUEST returns due. (Sunday)
- Sept. 27 - SD QUEST electronic payments due.

#### October

- October 1 - Paper returns and payments due for bi-monthly filers.

### Tribal CONTINUED FROM PAGE 2

Jurisdictions, using the Code assigned to the Special Jurisdiction that the project was located in.

- Report use tax due on materials using the Special Jurisdiction Code based on where the materials were installed. Do not report use tax for these items on Line 6.
- Report sales or purchases subject to city sales or use tax under appropriate city code and rate.

If you have any questions concerning whether or not a business or customer is located in a Special Jurisdiction set forth above, please contact the Department at 1-800-829-9188. Please be sure to contact the appropriate Tribal Tax Office whenever doing business in Indian country regarding additional licensing requirements that may be imposed by the tribe.

For more information see the Tribal tax facts on our website at [www.state.sd.us/drr/businessstax/bustax.htm](http://www.state.sd.us/drr/businessstax/bustax.htm).

### How does tax apply with Appraiser Services?

The sourcing law requires the retailer to tax the sale of services at the location where the customer receives the service. The appraiser's service is received where the report is sent. The location of the appraiser's office is not where the tax applies unless that is where the client receives the report.

#### Examples:

1. Land in Rapid City is appraised. The appraiser's office is in Box Elder, and the report sent to the client in Pierre. Sales tax applies where the customer receives the report. In this case the state sales tax plus Pierre city sales tax apply.
2. Land outside of city limits in Haakon County is appraised and the report is sent to the client in Sioux Falls. State sales tax and Sioux Falls city tax apply.

With use tax, the consumer will owe the tax where the service is used. The service is used where the property appraised is located. Retailers must remember that the sales tax may apply at a different location than the consumer's use tax.

#### Examples:

1. Land in Aberdeen is appraised and the report is sent to Omaha, NE. In this case no state sales tax or city sales tax applies, but use tax will apply based on the location of the appraised land. In this case state use tax plus Aberdeen city use tax apply.
2. Land in Nebraska is appraised and the report sent to the client in Yankton. State sales tax plus Yankton city sales tax applies.

### Buying and Selling through Internet Auctions

Do you purchase products through an on-line Auction service? If so, you are responsible for remitting the 4% state use tax, plus applicable municipal use tax on your purchase price including the delivery charges if the seller does not charge you South Dakota sales tax. Purchases are subject to use tax whether paid by a business or personal credit card.

Do you sell products through an on-line Auction service? If so, you are responsible for remitting the 4% state use tax,

plus applicable municipal use tax on the fees charged by the auction service. The auction service may charge fees for various listings, placing pictures, setting minimum prices, and fees when the product is sold. In addition, if you deliver products you sell to locations in South Dakota, you are responsible for collecting and remitting 4% state sales tax, plus applicable municipal sales tax on the receipts for those products, including the delivery charges.

### Bundled Transactions

A bundled transaction is two or more distinct and identifiable products sold for one price. If one or more of the products in a bundled transaction is taxable, the receipts for the entire bundled transaction are subject to sales tax.

If the price of each product included in the transaction is separately listed or available to the customer, then only the taxable products are subject to sales tax.

Bundled packages also occur when two or more items that are taxed at different rates are sold for one price. The highest rate that applies to any single item in the package will apply to the entire package. For example: a hunting package is sold that includes two nights at a hotel and two meals at a restaurant in Pierre, and two days guiding services. Because Pierre 2% city tax and 1% gross receipts tax applies to the hotel and meals, it applies to the charge for the entire package in addition to the 4% state tax and 1% tourism tax.

Distinct and identifiable products do not include:

1. Packaging that is included with the retail sale of the products. Packing includes containers, boxes, sacks, bags, bottles, wrapping, labels, tags, and instruction guides that accompany the sale that are incidental or immaterial to the retail sale.
2. A product provided free of charge with the required purchase of another product if the sales price of the product purchased does not vary depending on the inclusion of the product provided free of charge; or
3. Items included in gross receipts as defined in SDCL 10-45-1. If the items included are part of the product being sold or services necessary to complete the transaction, the charges for these items, whether or not separately stated on the invoice, are gross receipts from the sale of the product and subject to the same tax as the product. Examples of services necessary to complete the sale are installation and delivery charges.

### Medicaid Exemptions

Effective July 1, 2007, meals at nursing homes and air ambulance services are not subject to sales tax when paid by Medicaid. Medicare payments for meals at nursing homes and for air ambulance services continue to be subject to sales tax. Drugs, durable medical equipment, prosthetic devices, and mobility enhancing equipment are exempt from sales tax when paid by Medicaid or Medicare if a prescription is on file.



# SALES & USE TAX

## Collectible coins exempt from sales tax

Many numismatic dealers and suppliers are reporting that the rare coin market is hotter than it has been since the late 1980's, and it still seems to be heating up. The 2007 legislature passed HB 1151 exempting the gross receipts from the sale of coins, currency and bullion from sales tax. The bill defines bullion as any bar, ingot, or commemorative medallion of gold, silver, platinum palladium or any combinations of these metals. Coins or currency are any legal tender made of gold, silver, or other metal or paper which is or has been used as legal tender.

The exemption does not include any type of jewelry or tokens but does include collectible coins. If a coin is made into jewelry the coin loses its value and is no longer considered an exempt coin. The following chart explains some taxable and exempt items dealing with coin collection.

Item	Exempt	Taxable
Token		X
Gold & Silver	X	
Foreign coins	X	
World coins	X	
Commemorative medallions	X	
Bullion	X	
Coins issued by the US Mint	X	
Bar of gold	X	
Ingot	X	
Jewelry		X
Mark Twain Medallions	X	
Paper currency	X	
Gold commemorative medals	X	
American Silver Eagles	X	
Foreign paper - legal tender	X	

## “Super Sales” Events

Auto Dealers, are you thinking of hiring a “super sale” marketing/direct mailing company? If you are, this service is subject to sales tax.

“Super sale” event marketing companies receive an up-front payment to cover the cost of mailing the direct mail pieces. A typical “super sale” event marketing company will sign a contract to sell multiple services. Some of these services may include sending direct mailers, providing additional sales people to support your staff, training your sales people, supplying a professional closer who helps convince the buyer to buy, supplying a finance officer, and other services. For providing these services, they receive a percentage of the gross sales of the event. Sometimes the percentage is split between a “front end” gross and “back end” gross for the additional products they sell with the car. These services or percentages are subject to sales tax.

If the “super sale” event marketing company does not charge the dealer sales tax then use tax is due. “Super sale” event marketing companies are required to obtain a sales tax license and to collect and remit sales tax to the state of South Dakota. Please contact the Department of Revenue and Regulation at 1-800-829-9188 to verify the license of these companies.

## What is included in Gross Receipts on the Contractors’ Excise Tax Return?

The gross receipts figure on line 1 of the contractors’ excise tax return must include all receipts received by the contractor for performing a realty improvement during the reporting period. The figure should reflect all taxable and non-taxable receipts, including those for projects located in Special Jurisdictions (see page 2 of this newsletter) and excise tax invoiced to the customer.

Gross receipts of resident, in-state contractors include one-hundred percent of the receipts for the reporting period including out-of-state contracts. Any contracts that are out-of-state may then be deducted on line 3.

Non-resident contractors without a permanent in-state location should include only those receipts from South

Dakota on line 1 of the return.

Receipts for work performed in Special Jurisdictions are included in the gross receipts then deducted on line 3 of the return. The same figure must be reported in the “City/Special Jurisdiction” area of the return using the appropriate code for the jurisdiction where the realty improvement is performed.

## Discounts

### Do you receive payments from third parties, such as manufacturers?

Retailers owe sales tax on payments from third parties if the payment is directly related to a discount that the retailer must provide to the purchaser and one of the following criteria is met:

- The purchaser presents a coupon issued by a third party that indicates the third party will reimburse any retailer for the discount;
- The purchaser is a member of a group or organization entitled to a price reduction or discount; or
- The discount is identified as a third party price reduction or discount on the invoice received by the purchaser.

The purchaser is the end consumer.

#### Example:

1. A customer provides the retailer with a manufacturer's coupon for \$20.00. The manufacturer reimburses the seller for the value of the coupon. Because the retailer receives reimbursement, the \$20.00 is receipts subject to sales tax if the item sold is taxable. To calculate tax on this sale, calculate tax on the

sales price of the item then deduct the coupon value.

Widget	\$ 200.00
Tax 4%	8.00
Tax 2% Pierre	<u>4.00</u>
Subtotal	212.00
Manufacturer's Discount -	<u>20.00</u>
Total Due	192.00

\$200.00 is reported as gross receipts on this transaction.

2. A cigarette manufacturer pays a retailer \$2.00 per pack of cigarettes sold. The retailer passes this discount to the customer but does not indicate on the invoice that it is a manufacturer's discount. Because it is not identified as a third party discount to the customer, the \$2.00 is not subject to sales tax. To calculate tax on this sale, subtract the discount before calculating the tax.

Cigarettes	\$32.00
Discount	<u>- 2.00</u>
Subtotal	30.00
Tax 4%	1.20
Tax 2% Pierre	<u>.60</u>
Total Due	\$31.80

\$30.00 is reported as gross receipts on this transaction.

## Fishing Guides

It's that time of year again when fishing guides are in hot demand. There has been a good bite on Lake Sharpe and soon the fish will start biting on the lower end of Lake Oahe. A lot of out-of-state fishermen come to Pierre and want to take their limit of fish back home. Some of them are inexperienced and hire guides to help find the fish.

Any person that accepts money, consideration, or barter for their service is required by law to obtain a sales tax license. The tax rate that applies to guides is 4% state tax and 1% tourism tax. Operating without a license is illegal. There is no fee for the license and an application can be found at [www.state.sd.us/drr](http://www.state.sd.us/drr) under the Business Tax Division.

## CORRECTION

The April 2007 newsletter article on Equine Services incorrectly states that horse feed for boarding services is subject to sales tax. All horse feed is exempt from sales tax.

## Websites

### Designing and Placing

The designing and placing of a web page on an Internet server is exempt from tax as advertising services. Updates and maintenance to websites that include the preparation and placement are also exempt from tax as advertising services. Designing without placement or placing the website without doing the design are taxable services. To be an exempt advertising service, both the design and placing must be done.

### Ads placed on Websites

Fees charged by a website for the placement of an ad on that website are not subject to sales tax. This charge is exempt whether the website owner designs and places the ad or just places the ad on their website. ARSD 64:06:02:03.

Examples:

A newspaper has a website. The newspaper charges a fee for people to place ads on their web site. The newspaper converts the paper ad into the proper format for placing on a web page. The fee to place the ad on the newspaper's site is not taxable.

A TV station has a website. They charge fees for ads placed on their website. That fee is not taxable.

### Web Hosting

The charge for storing a web page on an Internet server is subject to sales tax.

### Domain Names

Fees paid to companies that provide domain registration services are subject to sales tax.

## Insecticide Fly Tags

Endoparasiticides and ectoparasiticides are subject to sales tax.

A parasiticide is a drug for external or internal use intended to prevent, destroy, repel, or mitigate parasites in or on animals. Insecticide ear tags are an ectoparasiticide and are subject to sales tax.

# JULY 2007 MUNICIPAL SALES TAX RATE CHART

City	Code	Rate	City	Code	Rate	City	Code	Rate	City	Code	Rate
Aberdeen*	001-2	2.00	Egan*	105-2	2.00	Leola*	208-2	2.00	Spearfish*	334-2	2.00
<b>Aberdeen</b>	<b>001-1</b>	<b>1.00</b>	Elk Point*	106-2	2.00	Lesterville	209-2	1.00	<b>Spearfish</b>	<b>334-1</b>	<b>1.00</b>
Akaska*	004-2	2.00	Elkton*	107-2	2.00	Letcher*	210-2	2.00	Spencer*	335-2	2.00
Alcester*	006-2	2.00	Emery*	110-2	2.00	<b>Letcher</b>	<b>210-1</b>	<b>1.00</b>	Springfield*	336-2	2.00
Alexandria*	007-2	2.00	Estelline*	113-2	1.00	Madison*	221-2	2.00	Stickney*	337-2	2.00
Alpena*	009-2	1.00	Ethan*	114-2	2.00	<b>Madison</b>	<b>221-1</b>	<b>1.00</b>	Stratford*	340-2	1.00
Arlington*	013-2	2.00	Eureka*	115-2	2.00	Marion*	226-2	2.00	Sturgis*	341-2	2.00
Armour*	014-2	2.00	Faith*	119-2	2.00	Martin*	227-2	2.00	<b>Sturgis</b>	<b>341-1</b>	<b>1.00</b>
Artesian*	015-2	2.00	<b>Faith</b>	<b>119-1</b>	<b>1.00</b>	<b>Martin</b>	<b>227-1</b>	<b>1.00</b>	Summerset*	425-2	2.00
Aurora*	019-2	1.00	Faulkton*	121-2	2.00	McCook Lake*	<b>Report Under</b>		<b>Summerset</b>	<b>425-1</b>	<b>1.00</b>
Avon*	020-2	2.00	Flandreau*	125-2	2.00		<b>North Sioux City</b>		Summit*	342-2	2.00
Baltic*	022-2	2.00	<b>Flandreau</b>	<b>125-1</b>	<b>1.00</b>	McIntosh*	219-2	1.00	Tabor*	343-2	2.00
<b>Baltic</b>	<b>022-1</b>	<b>1.00</b>	Florence*	126-2	2.00	McLaughlin*	220-2	1.00	Tea*	344-2	2.00
Belle Fourche*	027-2	2.00	Fort Pierre*	129-2	2.00	Menno*	233-2	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>	<b>Fort Pierre</b>	<b>129-1</b>	<b>1.00</b>	Midland*	234-2	2.00	Timber Lake*	345-2	2.00
Belvidere*	028-2	2.00	Freeman*	133-2	2.00	Milbank*	235-2	2.00	Toronto*	347-2	1.00
Beresford*	029-2	2.00	Garretson*	138-2	2.00	<b>Milbank</b>	<b>235-1</b>	<b>1.00</b>	Trent*	349-2	1.00
<b>Beresford</b>	<b>029-1</b>	<b>1.00</b>	Gary*	139-2	1.00	Miller*	237-2	2.00	Tripp*	350-2	2.00
Big Stone City*	031-2	1.00	Gayville*	140-2	2.00	Mission*	239-2	1.75	Tulare*	351-2	1.00
Blunt*	034-2	1.00	Geddes*	141-2	2.00	Mitchell*	242-2	2.00	Tyndall*	355-2	2.00
<b>Blunt</b>	<b>034-1</b>	<b>1.00</b>	Gettysburg*	142-2	2.00	<b>Mitchell</b>	<b>242-1</b>	<b>1.00</b>	Valley Springs*	359-2	2.00
Bonesteel*	035-2	1.00	<b>Gettysburg</b>	<b>142-1</b>	<b>1.00</b>	Mobridge*	243-2	2.00	Veblen*	360-2	2.00
Bowdle*	036-2	2.00	Glenham*	145-2	2.00	<b>Mobridge</b>	<b>243-1</b>	<b>1.00</b>	Vermillion*	362-2	2.00
Box Elder*	037-2	2.00	Gregory*	147-2	2.00	Monroe*	244-2	1.00	<b>Vermillion</b>	<b>362-1</b>	<b>1.00</b>
<b>Box Elder</b>	<b>037-1</b>	<b>1.00</b>	Groton*	149-2	2.00	Montrose*	245-2	2.00	Viborg*	363-2	2.00
Brandon*	039-2	2.00	<b>Groton</b>	<b>149-1</b>	<b>1.00</b>	Mound City*	247-2	1.00	<b>Viborg</b>	<b>363-1</b>	<b>1.00</b>
<b>Brandon</b>	<b>039-1</b>	<b>1.00</b>	Harrisburg*	151-2	2.00	Mount Vernon*	248-2	2.00	Volga*	367-2	1.00
Brandt*	040-2	2.00	<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
Bridgewater*	042-2	2.00	Harold*	153-2	1.00	Murdo*	250-2	2.00	Wagner*	369-2	2.00
Bristol*	043-2	2.00	Hartford*	154-2	2.00	<b>Murdo</b>	<b>250-1</b>	<b>1.00</b>	Wakonda*	370-2	1.00
Britton*	044-2	2.00	<b>Hartford</b>	<b>154-1</b>	<b>1.00</b>	New Underwood*	254-2	2.00	Wall*	372-2	2.00
<b>Britton</b>	<b>044-1</b>	<b>1.00</b>	Hayti*	156-2	2.00	Newell*	255-2	2.00	<b>Wall</b>	<b>372-1</b>	<b>1.00</b>
Brookings*	045-2	2.00	Hazel*	157-2	1.00	Nisland*	256-2	2.00	Warner*	376-2	2.00
<b>Brookings</b>	<b>045-1</b>	<b>1.00</b>	Hecla*	158-2	1.00	North Sioux City*	258-2	2.00	Wasta*	377-2	1.00
Bryant*	047-2	1.00	Henry*	159-2	1.00	<b>North Sioux City</b>	<b>258-1</b>	<b>1.00</b>	Watertown*	379-2	2.00
Buffalo*	048-2	1.00	Hermosa*	160-2	2.00	Oacoma*	261-2	2.00	<b>Watertown</b>	<b>379-1</b>	<b>1.00</b>
Burke*	053-2	2.00	Herreid*	161-2	1.00	<b>Oacoma</b>	<b>261-1</b>	<b>1.00</b>	Waubay*	380-2	2.00
Canistota*	055-2	2.00	Highmore*	164-2	2.00	Olivet*	267-2	1.00	Webster*	382-2	2.00
Canova*	056-2	1.95	<b>Highmore</b>	<b>164-1</b>	<b>1.00</b>	Onida*	269-2	2.00	<b>Webster</b>	<b>382-1</b>	<b>1.00</b>
Canton*	057-2	2.00	Hill City*	165-2	2.00	Parker*	276-2	2.00	Wentworth*	383-2	2.00
Carthage*	061-2	2.00	<b>Hill City</b>	<b>165-1</b>	<b>1.00</b>	Parkston*	277-2	2.00	Wessington*	384-2	1.00
Castlewood*	062-2	2.00	Hitchcock*	166-2	1.00	<b>Parkston</b>	<b>277-1</b>	<b>1.00</b>	Wessington Springs*	385-2	2.00
Centerville*	065-2	2.00	Hosmer*	168-2	1.00	Philip*	280-2	2.00	White*	388-2	2.00
<b>Centerville</b>	<b>065-1</b>	<b>1.00</b>	Hot Springs*	169-2	2.00	Pickstown*	281-2	2.00	White Lake*	389-2	2.00
Central City*	066-2	2.00	<b>Hot Springs</b>	<b>169-1</b>	<b>1.00</b>	Pierpont	283-2	2.00	<b>White Lake</b>	<b>389-1</b>	<b>1.00</b>
Chamberlain*	067-2	2.00	Hoven*	171-2	2.00	Pierre*	284-2	2.00	White River*	391-2	2.00
<b>Chamberlain</b>	<b>067-1</b>	<b>1.00</b>	Howard*	172-2	2.00	<b>Pierre</b>	<b>284-1</b>	<b>1.00</b>	Whitewood*	393-2	2.00
Chancellor*	068-2	2.00	Hudson*	174-2	1.00	Plankinton*	286-2	2.00	<b>Whitewood</b>	<b>393-1</b>	<b>1.00</b>
<b>Chancellor</b>	<b>068-1</b>	<b>1.00</b>	Humboldt*	175-2	2.00	Platte*	287-2	2.00	Willow Lake*	394-2	2.00
Clark*	073-2	2.00	<b>Humboldt</b>	<b>175-1</b>	<b>1.00</b>	<b>Platte</b>	<b>287-1</b>	<b>1.00</b>	Wilmot*	395-2	2.00
Clear Lake*	075-2	2.00	Hurley*	176-2	2.00	Pollock*	288-2	1.00	Winner*	397-2	2.00
Colman*	076-2	2.00	Huron*	177-2	2.00	Presho*	291-2	2.00	Witten*	398-2	2.00
Colome*	077-2	2.00	<b>Huron</b>	<b>177-1</b>	<b>1.00</b>	Pringle*	292-2	2.00	Wolsey*	399-2	2.00
Colton*	078-2	2.00	Interior*	179-2	1.90	Quinn*	295-2	1.00	Woonsocket*	401-2	2.00
<b>Colton</b>	<b>078-1</b>	<b>1.00</b>	Ipswich*	181-2	2.00	<b>Quinn</b>	<b>295-1</b>	<b>1.00</b>	Worthing*	402-2	2.00
Corona*	081-2	2.00	Irene*	182-2	2.00	Ramona*	297-2	1.00	<b>Worthing</b>	<b>402-1</b>	<b>1.00</b>
Corsica*	082-2	2.00	Iroquois*	183-2	1.00	Rapid City*	298-2	2.00	Yankton*	405-2	2.00
<b>Corsica</b>	<b>082-1</b>	<b>1.00</b>	Isabel*	184-2	2.00	<b>Rapid City</b>	<b>298-1</b>	<b>1.00</b>	<b>Yankton</b>	<b>405-1</b>	<b>1.00</b>
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	<b>Redfield</b>	<b>301-1</b>	<b>1.00</b>			
<b>Custer</b>	<b>088-1</b>	<b>1.00</b>	Kadoka*	187-2	2.00	Reliance*	305-2	2.00	<b>Special Jurisdiction Taxes</b>		
Dallas*	089-2	2.00	<b>Kadoka</b>	<b>187-1</b>	<b>1.00</b>	<b>Reliance</b>	<b>305-1</b>	<b>1.00</b>	Cheyenne*	408-4	4.00
<b>Dallas</b>	<b>089-1</b>	<b>1.00</b>	Kennebec*	190-2	2.00	Revillo*	308-2	1.00	Cheyenne	408-2	2.00
Davis*	091-2	2.00	<b>Kennebec</b>	<b>190-1</b>	<b>1.00</b>	Roscoe*	312-2	1.00	Pine Ridge*	411-4	4.00
Deadwood*	093-2	2.00	Keystone*	192-2	2.00	Rosholt*	314-2	1.00	Pine Ridge	411-2	2.00
<b>Deadwood</b>	<b>093-1</b>	<b>1.00</b>	<b>Keystone</b>	<b>192-1</b>	<b>1.00</b>	Roslyn*	315-2	2.00	Rosebud*	412-4	4.00
Dell Rapids*	094-2	2.00	Kimball*	193-2	2.00	Saint Lawrence	320-2	2.00	Rosebud	412-2	2.00
<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	Standing Rock*	413-4	4.00
Delmont*	095-2	2.00	Kranzburg*	194-2	2.00	Scotland*	324-2	2.00	Standing Rock	413-2	2.00
De Smet*	092-2	2.00	Lake Andes*	197-2	2.00	Selby*	325-2	1.00			
<b>De Smet</b>	<b>092-1</b>	<b>1.00</b>	Lake Norden*	199-2	1.00	Sherman*	328-2	1.00			
Dimock*	097-2	2.00	Lake Preston*	200-2	2.00	Sioux Falls*	330-2	1.92	<b>Other Taxes</b>		
Doland*	098-2	1.00	Langford*	202-2	1.00	<b>Sioux Falls</b>	<b>330-1</b>	<b>1.00</b>	Telecommunication	900-1	4.00
Dupree*	101-2	1.00	Lead*	204-2	2.00	Sisseton*	331-2	2.00	Tourism Tax	700-1	1.00
Eden*	103-2	1.00	<b>Lead</b>	<b>204-1</b>	<b>1.00</b>	<b>Sisseton</b>	<b>331-1</b>	<b>1.00</b>	Motor Vehicle	600-1	4.50
Edgemont*	104-2	2.00	Lemmon*	206-2	2.00	South Shore*	333-2	1.00	Sioux Falls Lodging	800-1	1.00
<b>Edgemont</b>	<b>104-1</b>	<b>1.00</b>	Lennox*	207-2	2.00						

\* denotes general city tax rate



**R**evenue &  
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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