

taxation

South Dakota Department of Revenue & Regulation

inside this issue

3

BUSINESS EDUCATION PROGRAM

4

TAX UPDATE FOR FLORISTS

5

SALES & USE TAX Sales Tax, Use Tax and You Products Transferred Electronically

6

NEWS YOU CAN USE Transient Vendors Digital and Electronic Signs

7

MUNICIPAL GROSS RECEIPTS APPLICATION

Contact Us:

SD Dept of Revenue & Regulation
445 East Capitol Avenue
Pierre, South Dakota 57501-3185
www.state.sd.us/drr
1-800-TAX-9188
Fax: 605-773-6729

Editor/Writer:

Mike Snyder
Mike.Snyder@state.sd.us

Contributors: Jody Bartels, Alison Jares, Becky Jung, Kelly Thompson, Jan Talley, Jane Page, Jeanette Terry, Betty Morford, Darrin Gerry, Melissa Kusser

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

New Municipal Tax Changes Effective July 1

Beginning July 1, 2008, the following South Dakota communities will implement new municipal taxes or update their current city taxes.

- **Andover** is implementing a 2% general sales and use tax rate.
- **Ashton** is implementing a 1% general sales and use tax rate.
- **Astoria** is implementing a 1% general sales and use tax rate.
- **Bison** is implementing a 2% general sales and use tax rate.
- **Bryant** is increasing its general sales and use tax rate from 1% to 2%.
- **Canistota** is imposing a 1% municipal gross receipts tax on alcoholic beverages, admissions, eating establishments, and lodging accommodations.
- **Harrold** is increasing its general sales and use tax rate from 1% to 2%.
- **Java** is increasing its general sales and use tax rate from 1% to 2%.
- **McIntosh** is increasing its general sales and use tax rate from 1% to 2%.
- **Piedmont** is implementing a 2% general sales and use tax rate.
- **Pollock** is increasing its general sales and use tax rate from 1% to 2%.
- **Selby** is increasing its general sales and use tax rate from 1% to 2%.

The complete updated July 2008 Municipal Sales Tax Rate Chart can be found on page 7 of this publication.

“Keep Your Plate - July ‘08” A Reality

As of July 1, South Dakota vehicle owners are now more attached to their license plates as the state officially moved to a license plate with owner system.

Under the new system, which was implemented in county offices the final days of June for full operation the 1st of July, the license plates on a vehicle belong to the titled owner(s) of the vehicle. If the vehicle is sold, the seller keeps the plates for use on the next vehicle they acquire as long as it is the same type of vehicle. Prior to July 1, South Dakota utilized a license plate with vehicle system meaning that the plates that were on the vehicle when it was sold stayed with the vehicle.

County Treasurers are now using the SDCARS (South Dakota Customized Automated Registration System) computer system to process titling and registration transactions. Although the system underwent extensive testing prior to implementation, Division of Motor Vehicles Director Deb Hillmer says the next few weeks will be the ultimate test.

“We feel like we’ve planned for every possible glitch, but as with any computer system, sometimes problems arise that you never expected,” Hillmer said. “We’re hoping vehicle owners will be patient with the new system these first few weeks as we get any such issues resolved.”

Hillmer is asking vehicle owners scheduled for registration in July and August to wait until the second week of July to title or register vehicles to allow the Division and the counties an opportunity to fix any potential problems that may have occurred with the conversion.

For more information on “Keep Your Plate – July ‘08” and the SDCARS system, log on to sdcars.org.

Tax Exempt Status Application

An organization that is considered “non-profit” is not necessarily exempt from sales tax. A retailer must request an exemption certificate when selling goods and services to a tax exempt entity.

To receive a tax exempt number the group or organization must file an application for exemption from sales tax on forms approved by the Department of Revenue and Regulation. A non-profit charitable organization which devotes its resources exclusively to the relief of the poor, distressed, or underprivileged and has been recognized as an exempt organization by the IRS may qualify as a relief agency.

An agency requesting exemption from sales tax as a relief agency must meet the following qualifications:

- 1) The relief agency is organized and conducted solely for the benefit of the general public and for relief of the public burden.
- 2) A person who needs the services of the relief agency is not turned away because the person is not able to pay for services.
- 3) The relief agency does not provide for gain or profit of any private member of the agency except in the form of a salary.
- 4) Upon dissolution, the assets of the agency are used for charitable purposes.
- 5) The relief agency does not present or appear to present any obstacles of any character, such as founders’ fees, mandatory assignment of income or property, or minimum fees to those who need the benefits of the agency.
- 6) The average cost of services of the relief agency exceeds the amount of fees actually collected.
- 7) A major source of income of the relief agency results from gifts, bequests, or donations, not current charges.

8) Allocation of facilities or services of the relief agency is not related in any way to ability to pay for such facilities or services.

9) The relief agency has an exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Note: Not all organizations that have a 501 (c)(3) designation with the IRS are necessarily exempt from South Dakota sales tax. If an organization is purchasing from you and claims it is sales tax exempt, you must obtain an exemption certificate listing the organization’s South Dakota exempt license number. Licenses that have the letters RA, RE, RG or RS in the license number are exempt from South Dakota sales tax.

Example of a tax exempt license format is:
99-999-999999999E-RG-99.

If you have questions about the entity being exempt from tax, please contact the Department at 1-800-829-9188.

Prime Contractors

Do not deduct payments to your subcontractors on your excise tax return.

Prime contractors owe contractors’ excise tax on their total gross receipts. They cannot deduct amounts paid to their subcontractors. Example: A prime receives \$100,000 from the project owner and pays \$25,000 to his or her subcontractor. The prime must report and pay contractors’ excise tax on the \$100,000.

Provided the subcontractor receives a prime contractors’ exemption certificate he or she will not owe tax on his or her receipts of \$25,000. The subcontractor deducts these receipts on line 3 (Subcontractor receipts) on his or her excise tax return. Subcontractors cannot deduct amounts received for work on projects for qualified utilities.

Did You Know? - Newspapers

Effective Jan. 1, 2005 South Dakota changed the way newspapers charge sales tax. The sale of newspapers is subject to 4% state sales tax plus any applicable municipal tax where the paper is delivered. Newspaper subscriptions delivered by mail are subject to 4% state sales tax, plus any applicable municipal tax based on where the paper is delivered.

Newspapers located outside of South Dakota that deliver papers to South Dakota locations are subject to state sales tax plus any municipal tax based on where the paper is delivered. If out of state papers are not charging sales tax on their subscriptions, state and any

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.

Basic Tax Seminars

Basic Sales Tax meetings cover topics including when to apply for a tax license, exemptions from sales and use tax, use tax, exempt entities, municipal tax, purchases for retail and how to file tax returns electronically using SDQUEST.

Basic Contractors' Excise Tax meetings cover topics including how to apply for a CET license, projects for qualifying utilities and governmental agencies, sales and use tax, prime and subcontractors, reservation projects, owner-furnished materials and how to file tax returns electronically using SDQUEST.

South Dakota

August 27, 2008

Sales Tax: 9:00am – Noon

Contractors' Excise Tax: 1:00pm – 4:00pm

Southeast Technical Institute

2320 N. Career Avenue

Health Center Room 257

Sioux Falls, SD

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 16, 2008

Kneip Building

Conference Room 1& 2

500 Governor's Drive

Pierre, SD

July 30, 2008

Brookings Library

515 3rd Street

Brookings, SD

September 10, 2008

SD Department of Labor

Upstairs East Conference Room

420 South Roosevelt Street

Aberdeen, SD

September 24, 2008

Beadle County Extension Office

1110 3rd Street SW

Huron, SD

October 8, 2008

Western Dakota Technical Institute

CTC-A Room

800 Mickelson Drive

Rapid City, SD

Border Tax Seminars

Do you do business in South Dakota and Iowa, Minnesota, Nebraska, Wyoming, or North Dakota? Confused about which state taxes what services, or when to include tax on the freight charges? These seminars cover many of the basic differences in application and reporting of sales and use tax between South Dakota and other border states.

South Dakota / Iowa

September 9, 2008

Sales Tax: 9:00am – Noon

Contractors' Excise Tax: 1:00pm – 4:00pm

Morningside Community Center

2400 S. Bahnson Avenue

Sioux Falls, SD, 57103-4462

Sioux Falls, SD

South Dakota / Minnesota

September 10, 2008

Sales Tax: 1:30pm - 4:30pm

Contractors' Excise Tax: 9am - Noon

Minnesota Department of Revenue

600 N. Roberts St.

St. Paul, MN, 55101

St. Paul, MN

South Dakota Accredited

The Financial Regulation Standards and Accreditation Committee voted to retain the accreditation of the South Dakota Division of Insurance.

“We continue to enjoy great success with this program,” said NAIC President and Kansas Insurance Commissioner Sandy Praeger. “The NAIC’s accreditation program is a testament to our success as state regulators to hold companies accountable to policy-holders through strict solvency standards and effective implementation of those standards.”

Accredited departments undergo a comprehensive, independent review every five years to ensure they continue to meet baseline financial solvency oversight standards. Accreditation standards require state insurance departments to have adequate statutory and administrative authority to regulate an insurer’s corporate and financial affairs, as well as the necessary resources to carry out that authority.

Forty-nine states and the District of Columbia continue to be accredited by the NAIC.

Florists

The Jan. 2006 newsletter explained that as of January 1, 2008, how sales tax applies on a florist's wire orders was changing. This change has been postponed for the time being. Businesses will be notified in advance of any change.

The following explains how the current rule applies to **wire orders**. Florists should continue to charge tax according to current rule until notified otherwise. Below are the current rules.

- Retail sales made by a South Dakota florist who takes the order from the customer and sends instructions to another florist to prepare and deliver the order are subject to sales tax at the florist location **where the order is taken from the customer**.
- The receiving 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 wire orders.

- If a florist takes an order from a customer and delivers it 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 takes an order from a customer and delivers it **outside** South Dakota, they do not charge the South Dakota sales tax. However, if a florist 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 retailers encounter trying to identify which South Dakota addresses are inside a city with a sales tax. The database, called TaxMatch, is accessible by computer over the Internet.

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, look for the GIS icon on the department's web site at www.state.sd.us/drr.

Transient Vendors

Spring is in the air in South Dakota. Pheasants are laying eggs, the geese have returned from down south, the weather is warm, then cold, then snow and now rain. This is the time of year that out-of-state vendors also come to the state.

Transient vendors, businesses without a permanent location in South Dakota, are required to be licensed. These businesses will need to apply for and receive a sales tax license. Employees of these businesses are each issued their own South Dakota license card. The license card that

the employees carry should match the driver's license or other legal photo identification of the employee. The license will also have the name and the address of the company they work for. If the transient employee does not have a South Dakota Sales Tax License Card, they are not licensed.

If a vendor approaches your home or business you have the right to ask for and see their South Dakota Sales Tax License Card. All employers and their employees are told they have to have the license card and be able to show it to anyone who asks to see it. If the

person does not have a license card, you should contact the local police department or sheriff's office.

With your help, the Department of Revenue & Regulation can get these businesses licensed properly. When the business is licensed properly, they will collect taxes and remit them to the State of South Dakota. This will keep these vendors without a local location from having an unfair advantage over the local business owners.

SALES & USE TAX

Sales Tax, Use Tax and You

Use Tax

Use tax is owed on items and services used, stored, or consumed in South Dakota in which sales tax was not paid. The differences between sales and use tax are when it is applied and who is responsible for remitting it.

Sales Tax

Sales tax applies at the time of purchase of goods and services and is the responsibility of the seller. Use tax applies after the purchase is made and is the responsibility of the buyer. That is, when a purchase is made without paying sales tax.

The rates of use tax are the same as sales tax: 4% state tax plus applicable municipal tax.

You Owe Use Tax to South Dakota if:

- You did not pay sales tax when you bought the items, or;
- The sales tax you did pay was less than the tax you would have paid in South Dakota

Reciprocity is granted if the amount of sales tax paid to another state equals or is greater than South Dakota's tax rate.

For example:

- An Aberdeen photography business purchases backdrops, lighting and props off the internet and did not pay sales tax to the seller. The use tax rate owed by the business is 4% state tax plus 2% Aberdeen city tax and is due on the next sales tax return filed by this business.
- A Pierre restaurant purchases a cooler and pays 4% state tax to the seller who is located outside of city limits. Receipt of the cooler is taken at the seller's place of business. The additional 2% Pierre city use tax is owed when the cooler is brought to the restaurant located inside of city limits.
- A Watertown business pays Minnesota sales tax of 6.5% on the purchase of equipment for use in their business. Because the tax rate paid is greater than the South Dakota tax rate in Watertown, this business would not owe use tax to South Dakota due to reciprocity.

Are You Overcharging Tax?

Check the tax rate for your city on Page 7 or at <http://www.state.sd.us/drr2/businesstax/municipaltax/municipaltax.htm>. Use the link for current rates. If you are charging a rate higher than you should, you are responsible for remitting the additional tax collected to the state or you must refund the tax overcharge to your customer.

Department staff has seen invoices where the tax rate listed is higher than the current rate; for example, the retailer is charging 5.9546% instead of 5.92%. Please review your records. If you need help determining the correct tax rate, please call 1-800-829-9188.

Products Transferred Electronically

As of July 1, 2008, there is a new law taxing products transferred electronically. A product transferred electronically, such as downloaded to a computer, is any product obtained by the purchaser by means other than tangible storage media. A product transferred electronically does not include anything intangible such as a patent, stock, bond, goodwill, trademark, franchise, or copyright.

Products transferred electronically include items such as:

| | |
|-----------------|-----------------|
| Movies/Videos | Books |
| Music | Newspapers |
| Photos/Clip Art | Custom Software |

Prior to July 1, 2008, products transferred electronically were subject to sales tax under the law that taxes tangible personal property. The Streamlined Sales Tax Governing Board is requiring all Streamlined states to define products transferred electronically and to create a specific statute imposing tax on these products, instead of allowing them to be taxed under tangible personal property.

The new law on products transferred electronically does not change any tax liability. Sellers that sell products transferred electronically will continue to owe sales tax on receipts of products delivered to customers in South Dakota. Consumers using products delivered electronically will continue to owe use tax on their cost of the products, if sales tax was not collected by the seller.

Tax Filing Deadlines

July

July 21

Paper returns & payments due for monthly filers.

July 23

SD QUEST returns due.

July 30

SD QUEST electronic payments due.

July 31

Paper returns & payments due for bi-monthly filers.

August

Aug. 20

Paper returns & payments due for monthly filers.

Aug. 23

SD QUEST returns due.

Aug. 28

SD QUEST electronic payments due.

Sept.

Sept. 20

Paper returns & payments due for monthly filers.

Sept. 23

SD QUEST returns due.

Sept. 29

SD QUEST electronic payments due.

Sept. 30

Paper returns & payments due for bi-monthly filers.

What Tax Applies to Golf Courses?

The state tax, municipal tax, municipal gross receipts tax and the tourism tax might apply to items or services sold at golf courses. The chart below is to help determine the correct amount of tax to apply to each.

| Golf Club Sales | 4% State Tax | Applicable Municipal Tax | 1% Applicable Municipal Gross Receipts Tax | 1% State Tourism Tax |
|--------------------------|--------------|--------------------------|--|----------------------|
| Cart Rental | X | X | | |
| Cart/Club Storage | X | X | | |
| Club Repair | X | X | | |
| Clubs/Clothing, etc | X | X | | |
| Driving Range | X | X | X | X |
| Food/Liquor | X | X | X | |
| Golf Club Rentals | X | X | | X |
| Green Fees | X | X | X | |
| Handicap cards from SDGA | X | X | | |
| Lessons | X | X | | |
| Locker Rentals | X | X | | |
| Mandatory Tips | X | X | X | |
| Membership Dues | X | X | X | |
| Tournament Entry Fees | Exempt | Exempt | Exempt | Exempt |

Digital and Electronic Signs

Many businesses are installing flashy digital signs to advertise their business. These signs are usually sold with installation provided.

The sale and installation of digital or electronic signs may be subject to sales or contractors' excise tax depending on the contract. Several examples are shown below.

- The sale of a digital sign without installation is subject to sales tax. The purchaser will owe use tax if sales tax is not collected by the seller.
- The installation of a digital sign is subject to contractors' excise tax. The contractor will owe the excise tax on their gross receipts, which includes the value of the sign when the customer furnishes the sign to install. The contractor will also owe use tax on the sign if the purchaser did not pay sales or use tax when they purchased the sign.
- When the contract includes the sale of the sign and installation of the sign, the contractor will owe contractors' excise tax on the receipts from the entire contract. In addition, the contractor will owe use tax on their cost of the sign.

Prime contractors may hire subcontractors to install the sign. If the subcontractor has a prime contractors' exemption certificate on file for that project and the project is not for a qualified utility company, the subcontractor will not owe contractors' excise tax on his receipts. Subcontractors are responsible for sales or use tax on material they furnish and may be responsible for use tax on material furnished by the owner or prime if sales or use tax was not previously paid.

EFFECTIVE JULY - DECEMBER 2008 MUNICIPAL SALES TAX RATE CHART

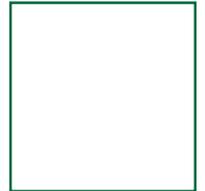
| City | Code | Rate | City | Code | Rate | City | Code | Rate | City | Code | Rate |
|----------------------|--------------|-------------|--------------------|--------------|-------------|-------------------------|-------------------------|-------------|----------------------|--------------|-------------|
| Aberdeen* | 001-2 | 2.00 | Eden* | 103-2 | 1.00 | Lemmon* | 206-2 | 2.00 | South Shore* | 333-2 | 1.00 |
| Aberdeen | 001-1 | 1.00 | Edgemont* | 104-2 | 2.00 | Lennox* | 207-2 | 2.00 | Spearfish* | 334-2 | 2.00 |
| Akaska* | 004-2 | 2.00 | Edgemont | 104-1 | 1.00 | Leola* | 208-2 | 2.00 | Spearfish | 334-1 | 1.00 |
| Alcester* | 006-2 | 2.00 | Egan* | 105-2 | 2.00 | Lesterville | 209-2 | 1.00 | Spencer* | 335-2 | 2.00 |
| Alexandria* | 007-2 | 2.00 | Elk Point* | 106-2 | 2.00 | Letcher* | 210-2 | 2.00 | Springfield* | 336-2 | 2.00 |
| Alpena* | 009-2 | 1.00 | Elkton* | 107-2 | 2.00 | Letcher | 210-1 | 1.00 | Stickney* | 337-2 | 2.00 |
| Andover* | 011-2 | 2.00 | Emery* | 110-2 | 2.00 | Madison* | 221-2 | 2.00 | Stratford* | 340-2 | 1.00 |
| Arlington* | 013-2 | 2.00 | Estelline* | 113-2 | 1.00 | Madison | 221-1 | 1.00 | Sturgis* | 341-2 | 2.00 |
| Armour* | 014-2 | 2.00 | Ethan* | 114-2 | 2.00 | Marion* | 226-2 | 2.00 | Sturgis | 341-1 | 1.00 |
| Artesian* | 015-2 | 2.00 | Eureka* | 115-2 | 2.00 | Martin* | 227-2 | 2.00 | Summerset* | 425-2 | 2.00 |
| Ashton* | 016-2 | 1.00 | Faith* | 119-2 | 2.00 | Martin | 227-1 | 1.00 | Summerset | 425-1 | 1.00 |
| Astoria* | 017-2 | 1.00 | Faith | 119-1 | 1.00 | McCook Lake* | Report Under | | Summit* | 342-2 | 2.00 |
| Aurora* | 019-2 | 1.00 | Faultkton* | 121-2 | 2.00 | | North Sioux City | | Tabor* | 343-2 | 2.00 |
| Avon* | 020-2 | 2.00 | Flandreau* | 125-2 | 2.00 | McIntosh* | 219-2 | 2.00 | Tea* | 344-2 | 2.00 |
| Baltic* | 022-2 | 2.00 | Flandreau | 125-1 | 1.00 | McLaughlin* | 220-2 | 1.00 | Tea | 344-1 | 1.00 |
| Baltic | 022-1 | 1.00 | Florence* | 126-2 | 2.00 | Menno* | 233-2 | 2.00 | Timber Lake* | 345-2 | 2.00 |
| Belle Fourche* | 027-2 | 2.00 | Fort Pierre* | 129-2 | 2.00 | Midland* | 234-2 | 2.00 | Toronto* | 347-2 | 1.00 |
| Belle Fourche | 027-1 | 1.00 | Fort Pierre | 129-1 | 1.00 | Milbank* | 235-2 | 2.00 | Trent* | 349-2 | 1.00 |
| Belvidere* | 028-2 | 2.00 | Frederick* | 132-2 | 1.00 | Milbank | 235-1 | 1.00 | Tripp* | 350-2 | 2.00 |
| Beresford* | 029-2 | 2.00 | Freeman* | 133-2 | 2.00 | Miller* | 237-2 | 2.00 | Tulare* | 351-2 | 1.00 |
| Beresford | 029-1 | 1.00 | Garretson* | 138-2 | 2.00 | Mission* | 239-2 | 1.75 | Tyndall* | 355-2 | 2.00 |
| Big Stone City* | 031-2 | 1.00 | Garretson | 138-1 | 1.00 | Mitchell* | 242-2 | 2.00 | Valley Springs* | 359-2 | 2.00 |
| Bison* | 032-2 | 2.00 | Gay* | 139-2 | 1.00 | Mitchell | 242-1 | 1.00 | Veblen* | 360-2 | 1.00 |
| Blunt* | 034-2 | 1.00 | Gayville* | 140-2 | 2.00 | Mobridge* | 243-2 | 2.00 | Vermillion* | 362-2 | 2.00 |
| Blunt | 034-1 | 1.00 | Geddes* | 141-2 | 2.00 | Mobridge | 243-1 | 1.00 | Vermillion | 362-1 | 1.00 |
| Bonesteel* | 035-2 | 1.00 | Gettysburg* | 142-2 | 2.00 | Monroe* | 244-2 | 1.00 | Viborg* | 363-2 | 2.00 |
| Bowdle* | 036-2 | 2.00 | Gettysburg | 142-1 | 1.00 | Montrose* | 245-2 | 2.00 | Viborg | 363-1 | 1.00 |
| Box Elder* | 037-2 | 2.00 | Glenham* | 145-2 | 2.00 | Morristown* | 246-2 | 1.00 | Volga* | 367-2 | 1.00 |
| Box Elder | 037-1 | 1.00 | Gregory* | 147-2 | 2.00 | Mound City* | 247-2 | 2.00 | Volin* | 368-2 | 1.00 |
| Brandon* | 039-2 | 2.00 | Gregory | 147-1 | 1.00 | Mount Vernon* | 248-2 | 2.00 | Wagner* | 369-2 | 2.00 |
| Brandon | 039-1 | 1.00 | Groton* | 149-2 | 2.00 | Mount Vernon | 248-1 | 1.00 | Wakonda* | 370-2 | 1.00 |
| Brandt* | 040-2 | 2.00 | Groton | 149-1 | 1.00 | Murdo* | 250-2 | 2.00 | Wall* | 372-2 | 2.00 |
| Bridgewater* | 042-2 | 2.00 | Harrisburg* | 151-2 | 2.00 | Murdo | 250-1 | 1.00 | Wall | 372-1 | 1.00 |
| Bristol* | 043-2 | 2.00 | Harrisburg | 151-1 | 1.00 | New Underwood* | 254-2 | 2.00 | Ward* | 375-2 | 2.00 |
| Britton* | 044-2 | 2.00 | Harold* | 153-2 | 2.00 | Newell* | 255-2 | 2.00 | Warner* | 376-2 | 2.00 |
| Britton | 044-1 | 1.00 | Hartford* | 154-2 | 2.00 | Nisland* | 256-2 | 2.00 | Wasta* | 377-2 | 1.00 |
| Brookings* | 045-2 | 2.00 | Hartford | 154-1 | 1.00 | North Sioux City* | 258-2 | 2.00 | Watertown* | 379-2 | 2.00 |
| Brookings | 045-1 | 1.00 | Hayti* | 156-2 | 2.00 | North Sioux City | 258-1 | 1.00 | Watertown | 379-1 | 1.00 |
| Bryant* | 047-2 | 2.00 | Hazel* | 157-2 | 1.00 | Oacoma* | 261-2 | 2.00 | Waubay* | 380-2 | 2.00 |
| Buffalo* | 048-2 | 1.00 | Hecla* | 158-2 | 1.00 | Oacoma | 261-1 | 1.00 | Webster* | 382-2 | 2.00 |
| Burke* | 053-2 | 2.00 | Henry* | 159-2 | 1.00 | Olivet* | 267-2 | 1.00 | Webster | 382-1 | 1.00 |
| Canistota* | 055-2 | 2.00 | Hermosa* | 160-2 | 2.00 | Onida* | 269-2 | 2.00 | Wentworth* | 383-2 | 2.00 |
| Canistota | 055-1 | 1.00 | Herreid* | 161-2 | 1.00 | Parker* | 276-2 | 2.00 | Wessington* | 384-2 | 1.00 |
| Canova* | 056-2 | 1.95 | Highmore* | 164-2 | 2.00 | Parkston* | 277-2 | 2.00 | Wessington Springs* | 385-2 | 2.00 |
| Canton* | 057-2 | 2.00 | Highmore | 164-1 | 1.00 | Parkston | 277-1 | 1.00 | White* | 388-2 | 2.00 |
| Carthage* | 061-2 | 2.00 | Hill City* | 165-2 | 2.00 | Philip* | 280-2 | 2.00 | White Lake* | 389-2 | 2.00 |
| Castlewood* | 062-2 | 2.00 | Hill City | 165-1 | 1.00 | Pickstown* | 281-2 | 2.00 | White Lake | 389-1 | 1.00 |
| Centerville* | 065-2 | 2.00 | Hitchcock* | 166-2 | 1.00 | Piedmont* | 282-2 | 2.00 | White River* | 391-2 | 2.00 |
| Centerville | 065-1 | 1.00 | Hosmer* | 168-2 | 1.00 | Pierpont | 283-2 | 2.00 | Whitewood* | 393-2 | 2.00 |
| Central City* | 066-2 | 2.00 | Hot Springs* | 169-2 | 2.00 | Pierre | 284-2 | 2.00 | Whitewood | 393-1 | 1.00 |
| Chamberlain* | 067-2 | 2.00 | Hot Springs | 169-1 | 1.00 | Pierre | 284-1 | 1.00 | Willow Lake* | 394-2 | 2.00 |
| Chamberlain | 067-1 | 1.00 | Hoven* | 171-2 | 2.00 | Plankinton* | 286-2 | 2.00 | Wilnot* | 395-2 | 2.00 |
| Chancellor* | 068-2 | 2.00 | Howard* | 172-2 | 2.00 | Platte* | 287-2 | 2.00 | Winner* | 397-2 | 2.00 |
| Chancellor | 068-1 | 1.00 | Hudson* | 174-2 | 1.00 | Platte | 287-1 | 1.00 | Witten* | 398-2 | 2.00 |
| Clark* | 073-2 | 2.00 | Humboldt* | 175-2 | 2.00 | Pollock* | 288-2 | 2.00 | Wolsey* | 399-2 | 2.00 |
| Clear Lake* | 075-2 | 2.00 | Humboldt | 175-1 | 1.00 | Presho* | 291-2 | 2.00 | Woonsocket* | 401-2 | 2.00 |
| Clear Lake | 075-1 | 1.00 | Hurley* | 176-2 | 2.00 | Pringle* | 292-2 | 2.00 | Worthing* | 402-2 | 2.00 |
| Colman* | 076-2 | 2.00 | Huron* | 177-2 | 2.00 | Quinn* | 295-2 | 1.00 | Worthing | 402-1 | 1.00 |
| Colome* | 077-2 | 2.00 | Huron | 177-1 | 1.00 | Quinn | 295-1 | 1.00 | Yankton* | 405-2 | 2.00 |
| Colton* | 078-2 | 2.00 | Interior* | 179-2 | 1.90 | Ramona* | 297-2 | 1.00 | Yankton | 405-1 | 1.00 |
| Colton | 078-1 | 1.00 | Ipswich* | 181-2 | 2.00 | Rapid City* | 298-2 | 2.00 | | | |
| Corona* | 081-2 | 2.00 | Irene* | 182-2 | 2.00 | Rapid City | 298-1 | 1.00 | | | |
| Corsica* | 082-2 | 2.00 | Iroquois* | 183-2 | 1.00 | Redfield* | 301-2 | 2.00 | Tribal Taxes | | |
| Corsica | 082-1 | 1.00 | Isabel* | 184-2 | 2.00 | Redfield | 301-1 | 1.00 | Cheyenne Sales | 408-4 | 4.00 |
| Crooks* | 087-2 | 1.90 | Java* | 185-2 | 2.00 | Reliance* | 305-2 | 2.00 | Cheyenne Excise | 408-2 | 2.00 |
| Custer* | 088-2 | 2.00 | Jefferson* | 186-2 | 2.00 | Reliance | 305-1 | 1.00 | Pine Ridge Sales | 411-4 | 4.00 |
| Custer | 088-1 | 1.00 | Kadoka* | 187-2 | 2.00 | Reville* | 308-2 | 1.00 | Pine Ridge Excise | 411-2 | 2.00 |
| Dallas* | 089-2 | 2.00 | Kadoka | 187-1 | 1.00 | Roscoe* | 312-2 | 1.00 | Rosebud Sales | 412-4 | 4.00 |
| Dallas | 089-1 | 1.00 | Kennebec* | 190-2 | 2.00 | Rosholt* | 314-2 | 1.00 | Rosebud Excise | 412-2 | 2.00 |
| Davis* | 091-2 | 2.00 | Kennebec | 190-1 | 1.00 | Roslyn* | 315-2 | 2.00 | Sisseton | | |
| Deadwood* | 093-2 | 2.00 | Keystone* | 192-2 | 2.00 | Saint Lawrence | 320-2 | 2.00 | Wahpeton Use | 414-4 | 4.00 |
| Deadwood | 093-1 | 1.00 | Keystone | 192-1 | 1.00 | Salem* | 322-2 | 2.00 | Sisseton | | |
| Dell Rapids* | 094-2 | 2.00 | Kimball* | 193-2 | 2.00 | Salem | 322-1 | 1.00 | Wahpeton Excise | 414-2 | 2.00 |
| Dell Rapids | 094-1 | 1.00 | Kimball | 193-1 | 1.00 | Scotland* | 324-2 | 2.00 | Standing Rock Sales | 413-4 | 4.00 |
| Delmont* | 095-2 | 2.00 | Kranzburg* | 194-2 | 2.00 | Selby* | 325-2 | 2.00 | Standing Rock Excise | 413-2 | 2.00 |
| De Smet* | 092-2 | 2.00 | Lake Andes* | 197-2 | 2.00 | Sherman* | 328-2 | 1.00 | | | |
| De Smet | 092-1 | 1.00 | Lake Norden* | 199-2 | 1.00 | Sioux Falls* | 330-2 | 1.92 | Other Taxes | | |
| Dimock* | 097-2 | 2.00 | Lake Preston* | 200-2 | 2.00 | Sioux Falls | 330-1 | 1.00 | Telecommunication | 900-1 | 4.00 |
| Doland* | 098-2 | 1.00 | Langford* | 202-2 | 1.00 | Sisseton* | 331-2 | 2.00 | Tourism Tax | 700-1 | 1.00 |
| Dupree* | 101-2 | 1.00 | Lead* | 204-2 | 2.00 | Sisseton | 331-1 | 1.00 | Motor Vehicle | 600-1 | 4.50 |
| | | | Lead | 204-1 | 1.00 | | | | Sioux Falls Lodging | 800-1 | 1.00 |

* denotes general city tax rate



Revenue &
egulation

445 EAST CAPITOL AVENUE
PIERRE, SD 57501-3185



taxation

www.state.sd.us/drr

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

Return Service Requested