

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
your tax license number to:
webman@state.sd.us

New Municipal Tax Changes Effective January 1

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

- **Morristown** is implementing a 1% general sales and use tax rate.
- **Frederick** is implementing a 1% general sales and use tax rate.
- **Ward** is implementing a 2% general sales and use tax rate.
- **Mound City** is increasing its general sales and use tax rate from 1% to 2%.
- **Salem** is imposing a 1% municipal gross receipts tax on alcoholic beverages, admissions, eating establishments, and lodging accommodations.
- **Clear Lake** is imposing a 1% municipal gross receipts tax on alcoholic beverages, admissions, eating establishments, and lodging accommodations.
- **Garretson** is imposing a 1% municipal gross receipts tax on alcoholic beverages, admissions, eating establishments, and lodging accommodations.
- **Gregory** is imposing a 1% municipal gross receipts tax on alcoholic beverages, admissions, eating establishments, and lodging accommodations.

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

New Cigarette Tax Stamps

Do not be surprised to see pink or purple cigarette tax stamps on the cigarettes you buy. The Department has replaced the pink tax stamps with new purple tax stamps. The new tax stamps have security features which can be verified with special scanning equipment. Distributors who buy the rolls of 30,000 stamps for their automated stamping machines are now receiving the purple stamps. Distributors who hand stamp will continue to receive the pink stamps until the current supply is depleted.

Keep your plate—July '08! See page 2 for details.

Keep Your Plate — July '08

It's more than just a catchy phrase – it's a reminder for every vehicle owner in South Dakota that the Division of Motor Vehicles is gearing up to make the change from plate with vehicle to plate with owner in 2008.

Under the current license plate with vehicle system, the plates that are on a vehicle when it's sold stay with the vehicle, and the license plate number remains the identifying number for that specific vehicle as long as the plate series is valid. With a license plate with owner system, the plates on a vehicle belong to the titled owner(s) of the vehicle. If the vehicle is sold, a seller keeps the plates for use on the next vehicle he acquires.

The license plate with owner system was first approved by the South Dakota Legislature in 2005. In order to accommodate the change, lawmakers also approved the creation of a new computer

system for the Division called SDcars (South Dakota Customized Automated Registration System). When completed, SDcars will store and retrieve vehicle information associated with individual owners and tie all the records together, allowing for quicker and easier multiple vehicle renewals and multiple transactions for one customer. The new computer system will integrate and replace the various data systems and applications currently used by the Division of Motor Vehicles.

Although the new systems won't be implemented until July 1, 2008, the Division of Motor Vehicles has already begun preparations for the changeover. Their main goal is to make the transition as smooth as possible for everyone involved, from the county treasurers who will use the system in their daily operations to the vehicle owners who will feel the impact when they buy, sell or regis-

ter their vehicles. Millions of motor vehicle records are being transferred from the current system to the new system. Basic training for county treasurers is planned for January with formal training being offered in May and June. A website (www.SDcars.org) will also be launched in January containing information and updates for both county officials and vehicle owners.

One of the biggest challenges the Division faces is ensuring that every vehicle owner in South Dakota is made aware of the new license plate with owner system by July 1, 2008. In the months ahead, you'll see posters and brochures, hear news and public service announcements, and see the changing information on the SDcars website. And of course, be hearing that catchy phrase "Keep Your Plate — July '08"! Be watching for further updates in future issues of this publication.

Use Tax Due on Online Holiday Purchases

More consumers than ever are making purchases online, either for convenience or savings. As South Dakotans receive credit card statements from their online holiday shopping, the South Dakota Department of Revenue & Regulation reminds them that state and municipal use tax may be due on their purchases.

Business Tax Division Director Jan Talley says many consumers don't realize that most Internet retailers are not collecting sales tax on online sales. And when sales tax isn't charged on those purchases, use tax is owed by the purchaser.

"Many people assume they are being charged sales tax by Internet retailers because they are used to paying sales tax on items they buy in a

storefront business," Talley said. "But in many cases, the Internet retailer isn't charging the tax. If an individual buys something online and isn't charged sales tax on the item, it's up to the purchaser to pay use tax to the state."

South Dakota's use tax rate is 4%, the same as the state's sales tax rate. Municipal tax may also be due based on where the purchaser receives the goods. Talley says shoppers can find use tax reporting forms and other information on South Dakota's use tax on the Department of Revenue & Regulation website at <http://www.state.sd.us/drr2/businesstax/st/usetax.htm>. People with questions on use tax can also call the Department's toll-free helpline at 1-800-829-9188.

Proper Use of Bid Factor

The Department allows contractors to use the bid factor when calculating bids or invoices on construction projects. Since the bid factor consists of several digits, it is easy to transpose them. The accurate bid factor percentage is 2.041. Should you use a higher rate like 2.401 or 2.41, and you only remit 2% to the state, you are collecting more tax than you remit.

If a higher rate is collected, you will either need to credit your customer back or remit the amount to the state. The bid factor is for excise taxable projects only and can be used on all gross receipts being invoiced.

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/businesstax/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.

MN/SD **Sioux Falls, SD**

March 26, 2008

Sales Tax: 9:00am – Noon

Contractors' Tax: 1:00pm – 4:00pm

Morningside Community Center

2400 S Bahnson Ave.

Tri-State (IA/NE/SD) **Sioux City, IA**

April 30, 2008

Sales Tax: 9:00am – 4:00pm

May 1, 2008

Contractors' Tax: 9:00am – 4:00pm

WITCC (Western Iowa Tech Community College)

4647 Stone Avenue

To register for this seminar call 1-800-352-4649 ext 6404

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.

April 23, 2008 **Watertown, SD**

Lake Area Technical Institute

May 7, 2008 **Winner, SD**

Holiday Inn Express

East Highway 44

May 21, 2008 **Sioux Falls, SD**

Southeast Technical Institute

Sullivan Health Center - Room 257

2320 N. Career Avenue

June 11, 2008 **Mitchell, SD**

Avera Queen of Peace Hospital

Community Room

525 North Foster

June 25, 2008 **Yankton, SD**

Regional Technical Education Center

Community Room

1200 W 21st Street

Tax Filing Deadlines

January

January 22 - Paper returns and payments due for monthly filers.

January 23 - SD QUEST returns due.

January 30 - SD QUEST electronic payments due.

January 31 - Paper returns and payments due for bi-monthly and semi-annual filers.

February

February 20 - Paper returns and payments due for monthly filers.

February 23 - SD QUEST returns due.

February 28 - SD QUEST electronic payments due.

March

March 20 - Paper returns and payments due for monthly filers.

March 23 - SD QUEST returns due. (Sunday)

March 28 - SD QUEST electronic payments due.

March 31 - Paper returns and payments due for bi-monthly filers.

IRS News

- The Social Security Administration recently announced that the maximum amount of earnings subject to the Social Security tax will increase from \$97,500 to \$102,000 for 2008.
- The 2008 standard mileage rates for the use of a car will be 50.5 cents per mile for business miles driven.
- The Internal Revenue Service has been issuing a monthly series of "fact sheets" on a variety of topics to help businesses understand and meet their tax obligations. Topics have included travel expense, supplies, car expense, and cost of goods sold. They can be found by at www.irs.gov by searching for "tax gap" or directly at the following address: <http://www.irs.gov/newsroom/article/0,,id=158619,00.html>
- "What's Hot in Employment Taxes: Independent Contractor or Employee?" is an informative discussion on worker classification issues. The webcast is accessible for viewing via archive for 12 months at <http://www.taxtalktoday.tv> A transcript of the show is also available, as well as an audio podcast.

QUESTIONS & ANSWERS

Printing charges

I own a newspaper. I am putting together a magazine for visitors about tourism and economic development opportunities in our area. I am selling advertising in the magazine to cover the costs. The magazine will be printed out of state. The printer will ship the magazines to me. I will give the magazines to our local chamber of commerce and will also share a percentage of the advertising revenue with them. The Chamber will give the magazines to visitors, free of charge. Do I owe any taxes on printing the magazines?

You owe state use tax plus any applicable municipal tax on the printing costs for the magazine.

Rental of homes

I own a home in the Black Hills and I rent my house out during the year. Do I owe sales tax on the rental?

Long term rentals of more than 28 consecutive days to the same guest are not subject to sales tax. If you rent your vacation home to guests for less than 28 days throughout the year you owe state sales tax plus any applicable municipal tax which could include the gross receipts tax on lodging.

Homeowners that rent their homes for less than 10 days in a year do not owe sales tax on rentals.

Snow Removal

I do snow removal in the winter. What taxes apply to this kind of service?

Gross receipts resulting from snow removal services are subject to sales tax, not contractors' excise tax. When snow removal service is rendered for a political subdivision, such as a county, the receipts are not taxable but a tax license is still needed.

Restaurants and Bars – Use tax

I own a restaurant and bar. What kind of items do I owe use tax on?

Equipment and supplies used by restaurants are subject to sales tax when purchased. If the supplier does not charge sales tax, use tax is due. In addition, items purchased with the intent to resell which are removed from inventory for use by the restaurant or bar are also subject to use tax. Use tax is the same rate as sales tax (4%), and both state and any applicable municipal taxes apply. Here are some examples of use taxable items.

Amusement machines	Microwave pizza ovens
Appliances	Newspaper subscriptions
Ashtrays	Office supplies
Bands	On-line service fees
Banners	Paper towels/napkins
Barstools	Pitchers
Bookkeeping fees	Placemats
Can liners	Playing cards
Cash registers	Poker chips
Cleaning service	Popcorn machines
Cleaning supplies	Popcorn
Coin counters	Posters
Computer system	Pourers
Cooking utensils	Serving trays
Coolers	Signs
Dance Floor Wax	Sink brushes
Dice and cups	Software
Disposable eating utensils	Stir sticks
Glassware	Straws
Glass washers	Sword picks
Internet access fees	Tables
Jukebox or sound system	Tableware
Keg taps	Toilet paper
Magazine subscriptions	Uniforms
Menus	

CO2 used to dispense soda pop is NOT subject to use tax at the time the business purchases it since it becomes part of the pop, which is taxed. CO2 used for dispensing beer is subject to sales or use tax since it is a catalyst that transports the beer out of the keg and does not become part of the beer.

Promotional and Donated Items

Items purchased for promotional purposes are use taxable if sales tax was not paid at the time of purchase. These may include T-shirts, frisbees, caps, liquor samples, etc. which are given away. Use tax is also due on items an employee or owner withdraws from inventory for personal use.

Merchandise (such as food or beverages) taken out of inventory and donated to a sales tax exempt agency is not subject to sales or use tax. For more information check out the tax facts on restaurants and bars on our website. <http://www.state.sd.us/drr2/businessstax/publications/taxfacts/barrest.htm>

SALES & USE TAX

Agricultural Equipment and Services

On January 1, 2006, the sale of parts and repair services for farm and irrigation equipment became exempt from sales tax. The 2006 South Dakota Legislature added an exemption for maintenance items for farm and irrigation equipment beginning March 3, 2006. The following explains what qualifies for the sales tax exemptions.

Parts and Repairs

The exemption applies only to parts that replace a part to be used on farm machinery, attachment units, and irrigation equipment that have a specific or generic part number assigned by the farm implement manufacturer. The exemption on repairs applies only to repair work performed on farm machinery, attachment units, and irrigation equipment.

Maintenance Items

The exemption applies only to maintenance items to be used on farm machinery, attachment units, and irrigation equipment. Examples of maintenance items include: antifreeze, batteries, belts, detailing or cleaning, hoses, tires, nuts and bolts, oil, and windshield washer fluid. If these items are to be used on equipment **not** classified as farm machinery, attachment units, or irrigation equipment, state and applicable city sales tax applies.

Farm machinery is defined as a mechanical unit used directly and principally on agricultural land for the purpose of producing agricultural products. Examples include: tractors, combines, balers, and fertilizer spreaders.

An attachment unit is a part or combination of parts that has an independent function and is attached to farm machinery or other agricultural equipment to be used for agricultural purposes. Examples include: cultivators, disks, and plows.

Irrigation equipment includes pumps, pipe fittings, valves, sprinklers, and other equipment necessary to the operation of an irrigation system.

Licensed motor vehicles such as trucks, or other equipment licensed by the State of South Dakota, are **not** considered to be farm machinery. Parts, repairs, or maintenance items for licensed motor vehicles are subject to state and applicable city sales tax.

The sales tax exemption does **not** extend to purchases of clothing, tools, fencing supplies, other equipment or supply items, even though they may be used on the farm for agricultural purposes. State plus applicable city sales tax is due when the items are received

by the purchaser within city limits.

If a part or maintenance item can be used on something other than farm equipment, the seller may request that an exemption certificate be completed to document the exemption from sales tax. If an exemption certificate is given for a purchase of an item that does not qualify for an agricultural exemption, the purchaser is liable for use tax on the purchase.

SDCL 10-45-61 states that any purchaser who knowingly and intentionally lists on an exemption certificate personal property or services which the purchaser knows, at the time the exemption certificate is filed with the seller, are not exempt, or provides an invalid exemption certificate with the intent to evade payment of the tax, and fails to timely report the same with the Department is guilty of a Class 1 misdemeanor. The secretary of Revenue and Regulation may assess a penalty of up to fifty percent of the tax owed, in addition to the tax owed.

People with questions on the tax exemptions are encouraged to contact the Department of Revenue and Regulation's toll-free helpline at 1-800-829-9188 or visit the website at www.state.sd.us/drr.

Taxation of Architectural, Engineering, and Surveying services

Effective July 1, 2003, the sale of architectural and engineering services are subject to sales tax based on where the client receives the service. Receipt of service includes where the blueprints, plans, and reports, are delivered to the client. If the service is billed out over an extended period of time and the receipt of the final product is not known, the sales tax ap-

plies based on the client location. Prior to July 1, 2003, these services were subject to sales tax according to where the project was located. The taxation of surveying services remains subject to sales tax based on where the property being surveyed is located.

South Dakota Codified Law (SDCL) 10-45-12.2 states that architectural,

engineering, and surveying services are exempt if the project is located entirely outside South Dakota.

If you are providing a service subject to South Dakota sales tax and have any questions, please contact the South Dakota Department of Revenue & Regulation at 1-800-829-9188.

TAXPAYER ALERT: *Potential Phone Scam*

Business owners who have South Dakota tax licenses should be on the alert for a phone scam in which the caller claims to be from the South Dakota Department of Revenue and Regulation and attempts to collect money from the business.

A tax licensee in the northern part of the state recently received such a call. The caller identified himself as being with the Department of Revenue and threatened the licensee, telling him his business owed the Department several thousand dollars. Fortunately, the business owner who was the intended victim in this case was suspicious of the caller, and contacted the Department to verify that there was no problem with his license.

You can protect yourself from scams such as these by keeping the following in mind:

- When a Department representative contacts a licensee, they're never threatening or vague in their requests.
- A Department representative will always identify himself or herself by name, and be very clear as to the reason why they're calling.
- Representatives of the Department will not ask you for confidential information like your tax license number because they already have that information.
- A Department representative may refer you to information that is only available on documents and publications printed and distributed by the Department.

Business owners who have been victims of the recent phone scam should contact the Department of Revenue and Regulation immediately at 1-800-829-9188 or by email at bustax@state.sd.us. They may also contact any of the Department's field offices in Aberdeen, Mitchell, Rapid City, Sioux Falls, Watertown, or Yankton.

Sales to Exempt Entities

When an entity is claiming to be exempt, the seller must be sure to follow a couple of rules. First, the purchaser must fill out an exemption certificate completely. Once the certificate is signed, the tax burden is taken off of the seller.

You will also need to keep a copy of the proof of funds. Remember, the funds have to come directly from the exempt entity, not an individual or employee that gets reimbursed. For example, if a Federal employee pays for a motel room with personal funds while on a business trip, he is required to pay sales tax even though he will be reimbursed by the federal government which is an exempt entity. If your company is audited or reviewed and you cannot prove where the funds came from and you do not have an exemption certificate, you can be assessed the tax liability.

The only exempt entities in SD are: US government agencies, State of SD and local governments, tribal governments, foreign diplomats, non-profit hospitals, relief agencies, and private or religious schools. Not all exempt entities will have an exempt license number, but if they do, it will end in: RA, RS, RG, or RE. For more information see the "exemption certificate" tax facts found on our website at <http://www.state.sd.us/drr2/businessstax/> under "publications."

Realty Improvements and Government Entities

There are no exempt entities under the contractors' excise tax. Contractors doing realty improvement work for government entities or churches are not exempt from the contractors' excise tax or sales or use tax on the materials and sales taxable services used.

A government entity may NOT issue an exemption certificate to a contractor that is performing construction services or realty improvements for that entity.

State law allows contractors to list their tax expense as a separate line item on all contracts and bills. The contractors' excise tax and the contractor's use taxes are part of the contractor's total bill and are collectible from all entities, both public and private.

Public corporations may not award contracts for the construction of any public improvement to unlicensed contractors. Please contact the department at

1-800-TAX-9188 to verify the contractor's license prior to letting bids.

Contractors must provide documentation to the public corporation that these licensing requirements are met before the public corporation can do business with them.

Contractors may obtain an application for a tax permit from our website at www.state.sd.us/drr or by calling 1-800-TAX-9188.

EFFECTIVE JANUARY - JUNE 2008 MUNICIPAL SALES TAX RATE CHART

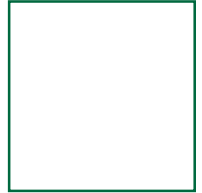
City	Code	Rate	City	Code	Rate	City	Code	Rate	City	Code	Rate
Aberdeen*	001-2	2.00	Egan*	105-2	2.00	Lemmon*	206-2	2.00	Sisseton	331-1	1.00
Aberdeen	001-1	1.00	Elk Point*	106-2	2.00	Lennox*	207-2	2.00	South Shore*	333-2	1.00
Akaska*	004-2	2.00	Elkton*	107-2	2.00	Leola*	208-2	2.00	Spearfish*	334-2	2.00
Alcester*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