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New Municipal Tax Changes Effective July 1, 2018

Beginning July 1, 2018 three South Dakota communities will implement new municipal taxes or update their current municipal tax rate.

The municipal tax changes taking effect include:

- **Rosholt, S.D.**, increasing its 1 percent general sales and use tax rate to 2 percent.
- **Roslyn, S.D.**, increasing its 2 percent general sales and use tax rate to 3 percent.
- **Hermosa, S.D.**, imposing a 1 percent municipal gross receipts tax rate on lodging, eating establishments, alcoholic beverages, and ticket sales or admissions to places of amusement, athletic and cultural events. This tax is in addition to its 2 percent general sales and use tax rate.

South Dakota municipalities are able to implement new tax rates or change existing tax rates on January 1 or July 1 each year.

The South Dakota Department of Revenue has Municipal Tax Information Bulletins available listing all municipal sales and use tax rates statewide, along with information on tribal sales, use, and excise taxes.

Updated bulletins are free of charge and available after July 1, 2018. To obtain a Municipal Tax Information Bulletin, download it on the Department of Revenue website at http://dor.sd.gov/Taxes/Business_Taxes/Publications/Municipal_Tax.aspx or contact the Department of Revenue at 1-800-829-9188.