

## CIGARETTE MINIMUM PRICING

### MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS  
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE  
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10  
DATE: 05-09-2014

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 2.5% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

### **Lorillard with 2.5% discount**

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 232.20	Kent, True
Dist's price/crt. delivered	63.95	
Dist's price/crt.-cash & carry	63.01	
Retailer's minimum price/crt.	69.07	
Retailer's minimum price/pack	6.91	
Mfg's price/M cig's	\$ 222.70	Newport and
Dist's price/crt. delivered	62.00	Menthol packs
Dist's price/crt.-cash & carry	61.08	
Retailer's minimum price/crt.	66.96	
Retailer's minimum price/pack	6.70	
Mfg's price/M cig's	\$ 222.70	Newport
Dist's price/crt. delivered	46.80	non-menthol <b>box</b>
Dist's price/crt.-cash & carry	46.10	with \$14.40 per
Retailer's minimum price/crt.	50.54	carton off invoice
Retailer's minimum price/pack	5.06	promotion

Lorillard cont.

Mfg's price/M cig's	\$ 155.20	Old Gold
Dist's price/crt. delivered	48.10	
Dist's price/crt.-cash & carry	47.39	
Retailer's minimum price/crt.	51.95	
Retailer's minimum price/pack	5.20	

Mfg's price/M cig's	\$ 139.45	Maverick
Dist's price/crt. delivered	44.86	
Dist's price/crt.-cash & carry	44.20	
Retailer's minimum price/crt.	48.45	
Retailer's minimum price/pack	4.85	

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS  
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE  
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10  
DATE: 05-08-2014

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed various discounts**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

**RJ REYNOLDS TOBACCO**

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 266.50	More;Now;Eclipse;
Dist's price/crt. delivered	71.45	Carlton; Camel non-filter
Dist's price/crt.-cash & carry	70.40	Pall Mall full price
Retailer's minimum price/crt.	77.17	Tareyton;Vantage
Retailer's minimum price/pack	7.72	Lucky Strike; Capri

Mfg's price/M cig's	\$ 201.20	Kamel Red;
Dist's price/crt. delivered	57.78	Salem; Kool;
Dist's price/crt.-cash & carry	56.93	Camel; Winston
Retailer's minimum price/crt.	62.41	
Retailer's minimum price/pack	6.25	

Mfg's price/M cig's	\$ 181.20	Doral;
Dist's price/crt. delivered	53.65	Pall Mall Filtered
Dist's price/crt.-cash & carry	52.85	
Retailer's minimum price/crt.	57.94	
Retailer's minimum price/pack	5.80	

Mfg's price/M cig's	\$ 198.20	GPC
Dist's price/crt. delivered	57.32	
Dist's price/crt.-cash & carry	56.47	
Retailer's minimum price/crt.	61.91	
Retailer's minimum price/pack	6.20	

**RJ REYNOLDS TOBACCO**

Mfg's price/M cig's	\$ 168.70	
Dist's price/crt. delivered	51.22	Monarch;
Dist's price/crt.-cash & carry	50.46	
Retailer's minimum price/crt.	55.31	Misty
Retailer's minimum price/pack	5.54	
Mfg's price/M cig's	\$ 254.00	State Express 555
Dist's price/crt. delivered	68.87	Dunhill
Dist's price/crt.-cash & carry	67.85	
Retailer's minimum price/crt.	74.37	
Retailer's minimum price/pack	7.44	

**\*\*\* REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes  
-they cannot be delivered for that price.**

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS  
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE  
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10  
DATE: 05-09-2014

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 2.00% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

**PHILIP MORRIS 2.00% Discount**

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$254.00	Benson & Hedges
Dist's price/crt. delivered	68.71	Merit, Players
Dist's price/crt.-cash & carry	67.69	Saratoga,
Retailer's minimum price/crt.	74.20	Lark, Chesterfield
Retailer's minimum price/pack	7.42	Commander

Mfg's price/M cig's	\$231.15	
Dist's price/crt. delivered	63.98	Cambridge
Dist's price/crt.-cash & carry	63.03	Dave's
Retailer's minimum price/crt.	69.10	
Retailer's minimum price/pack	6.91	

Mfg's price/M cig's	\$219.70	Virginia Slims
Dist's price/crt. delivered	61.61	
Dist's price/crt.-cash & carry	60.70	
Retailer's minimum price/crt.	66.54	
Retailer's minimum price/pack	6.66	

Philip Morris 2.0% discount cont.

Mfg's price/M cig's	\$217.70	Parliament
Dist's price/crt. delivered	61.20	
Dist's price/crt.-cash & carry	60.29	
Retailer's minimum price/crt.	66.09	
Retailer's minimum price/pack	6.61	

Mfg's price/M cig's	\$285.75	English Ovals
Dist's price/crt. delivered	75.28	Benson & Hedges Pr Pk
Dist's price/crt.-cash & carry	74.16	
Retailer's minimum price/crt.	81.30	
Retailer's minimum price/pack	8.13	

Mfg's price/M cig's	\$198.20	Basic
Dist's price/crt. delivered	57.16	
Dist's price/crt.-cash & carry	56.32	
Retailer's minimum price/crt.	61.74	
Retailer's minimum price/pack	6.18	

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS  
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE  
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10  
DATE: 05-09-2014

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 2% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

**PHILIP MORRIS WITH \$.20 OFF INVOICE AFTER DISCOUNT**

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 202.20
Dist's price/crt. delivered	57.78
Dist's price/crt.-cash & carry	56.93
Retailer's minimum price/crt.	62.40 Marlboro
Retailer's minimum price/pack	6.24

**\*\*\* REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes -they cannot be delivered for that price.**

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS  
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE  
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10  
DATE: 05-09-2014

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 2% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

**PHILIP MORRIS WITH \$1.50 OFF INVOICE AFTER DISCOUNT**

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 188.70
Dist's price/crt. delivered	53.61
Dist's price/crt.-cash & carry	52.82
Retailer's minimum price/crt.	57.90 L & M
Retailer's minimum price/pack	5.79

**\*\*\* REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes -they cannot be delivered for that price.**

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS  
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE  
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10  
DATE: 05-09-2014

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed 2.00% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

**Commonwealth Brand-2.00% discount**

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 139.00	Sonoma; Malibu
Dist's price/crt. delivered	44.91	
Dist's price/crt.-cash & carry	44.25	
Retailer's minimum price/crt.	48.51	
Retailer's minimum price/pack	4.86	

Mfg's price/M cig's	\$ 153.75	USA Gold
Dist's price/crt. delivered	47.97	
Dist's price/crt.-cash & carry	47.26	
Retailer's minimum price/crt.	51.80	
Retailer's minimum price/pack	5.18	

Mfg's price/M cig's	\$ 108.75	Montclair
Dist's price/crt. delivered	38.66	
Dist's price/crt.-cash & carry	38.08	
Retailer's minimum price/crt.	41.75	
Retailer's minimum price/pack	4.18	

Mfg's price/M cig's	\$ 119.70	Rave; Fortuna
Dist's price/crt. delivered	40.92	
Dist's price/crt.-cash & carry	40.32	
Retailer's minimum price/crt.	44.19	
Retailer's minimum price/pack	4.42	

Commonwealth - 2% cont.

Mfg's price/M cig's	\$ 100.75	Smoker Friendly
Dist's price/crt. delivered	37.00	
Dist's price/crt.-cash & carry	36.45	
Retailer's minimum price/crt.	39.96	
Retailer's minimum price/pack	4.00	
Mfg's price/M cig's	\$ 178.65	Davidoff Premium
Dist's price/crt. delivered	53.12	
Dist's price/crt.-cash & carry	52.33	
Retailer's minimum price/crt.	57.37	
Retailer's minimum price/pack	5.74	
Mfg's price/M cig's	\$ 250.00	Davidoff Black & White
Dist's price/crt. delivered	67.88	
Dist's price/crt.-cash & carry	66.88	
Retailer's minimum price/crt.	73.31	
Retailer's minimum price/pack	7.34	

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS  
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE  
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10  
DATE: 05-12-2014

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 2.25% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

**Liggett - 2.25% discount**

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 158.70	Liggett
Dist's price/crt. delivered	48.91	
Dist's price/crt.-cash & carry	48.18	
Retailer's minimum price/crt.	52.82	
Retailer's minimum price/pack	5.29	

Mfg's price/M cig's	\$ 170.95	Eve
Dist's price/crt. delivered	51.43	
Dist's price/crt.-cash & carry	50.67	
Retailer's minimum price/crt.	55.55	
Retailer's minimum price/pack	5.56	

Mfg's price/M cig's	\$ 126.25	Pyramid
Dist's price/crt. delivered	42.21	
Dist's price/crt.-cash & carry	41.59	
Retailer's minimum price/crt.	45.59	
Retailer's minimum price/pack	4.56	

Cont.

Liggett - 2.25% cont.

Mfg's price/M cig's	\$ 143.95	GrandPrix
Dist's price/crt. delivered	45.86	
Dist's price/crt.-cash & carry	45.18	
Retailer's minimum price/crt.	49.53	
Retailer's minimum price/pack	4.96	

Mfg's price/M cig's	\$ 108.75	Eagle 20's
Dist's price/crt. delivered	38.60	
Dist's price/crt.-cash & carry	38.03	
Retailer's minimum price/crt.	41.69	
Retailer's minimum price/pack	4.17	

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS  
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE  
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10  
DATE: 05-08-2014

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed NO (0%) discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

**American Spirit - Sante Fe Natural Tobacco Company**

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 220.20	Regular Additive free
Dist's price/crt. delivered	62.64	100% organic
Dist's price/crt.-cash & carry	61.72	
Retailer's minimum price/crt.	67.66	
Retailer's minimum price/pack	6.77	

**\*\*\* REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes**  
**-they cannot be delivered for that price.**

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS  
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE  
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10  
DATE: 06-25-2012

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed NO (0%) discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

**Farmer's Tobacco Company**

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 113.75	Kentucky's Best
Dist's price/crt. delivered	40.17	
Dist's price/crt.-cash & carry	39.58	
Retailer's minimum price/crt.	43.38	
Retailer's minimum price/pack	4.34	
Mfg's price/M cig's	\$ 107.00	Baron American Blend
Dist's price/crt. delivered	38.75	
Dist's price/crt.-cash & carry	38.17	
Retailer's minimum price/crt.	41.84	
Retailer's minimum price/pack	4.19	
Mfg's price/M cig's	\$ 105.75	VB Made in the USA
Dist's price/crt. delivered	38.48	
Dist's price/crt.-cash & carry	37.91	
Retailer's minimum price/crt.	41.56	
Retailer's minimum price/pack	4.16	

**\*\*\* REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes  
-they cannot be delivered for that price.**

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS  
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE  
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10  
DATE: 07-18-2011

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 26.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 00% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

**DTC - Dosal Tobacco Company**

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 101.50
Dist's price/crt. delivered	37.58
Dist's price/crt.-cash & carry	37.03
Retailer's minimum price/crt.	40.59
Retailer's minimum price/pack	4.06

**\*\*\* REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes**  
**-they cannot be delivered for that price.**

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS  
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE  
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10  
DATE: 12-11-2013

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 26.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 4% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

**JT International USA Inc**

**200 cigarettes/carton, 20 cigarettes/pack, 10 packs/carton**

Mfg's price/M cig's	\$ 148.95	Wave
Dist's price/crt. delivered	47.60	
Dist's price/crt.-cash & carry	46.90	
Retailer's minimum price/crt.	51.41	
Retailer's minimum price/pack	5.15	

Mfg's price/M cig's	\$ 209.50	Export A
Dist's price/crt. delivered	60.39	
Dist's price/crt.-cash & carry	59.49	
Retailer's minimum price/crt.	65.22	
Retailer's minimum price/pack	6.53	

Mfg's price/M cig's	\$ 124.50	Wings
Dist's price/crt. delivered	42.44	
Dist's price/crt.-cash & carry	41.81	
Retailer's minimum price/crt.	45.83	
Retailer's minimum price/pack	4.59	

**200 cigarettes/carton, 25 cigarettes/pack, 8 packs/carton**

Mfg's price/M cig's	\$ 185.00	Export A
Dist's price/crt. delivered	53.65	
Dist's price/crt.-cash & carry	52.86	
Retailer's minimum price/crt.	57.94	
Retailer's minimum price/pack	7.25	

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS  
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE  
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10  
DATE: 03-20-2009

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 26.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 4% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

**King-Maker Marketing Inc**

**200 cigarettes/carton, 20 cigarettes/pack**

Mfg's price/M cig's	\$ 92.40	Hi Val
Dist's price/crt. delivered	35.27	
Dist's price/crt.-cash & carry	34.75	
Retailer's minimum price/crt.	38.09	
Retailer's minimum price/pack	3.81	

**\*\*\* REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes -they cannot be delivered for that price.**

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS  
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE  
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10  
DATE: **03-20-2009**

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 26.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 2.00% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

**King Maker Marketing Inc - Checkers Cigarettes**

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 92.45
Dist's price/crt. delivered	35.28
Dist's price/crt.-cash & carry	34.76
Retailer's minimum price/crt.	38.11
Retailer's minimum price/pack	3.82

**\*\*\* REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes  
-they cannot be delivered for that price.**

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS  
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE  
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10  
DATE: **12/13/2013**

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 26.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 0% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

**Premier Manufacturing Inc**

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 110.00	Wildhorse,
Dist's price/crt. delivered	39.38	1 <sup>st</sup> Class
Dist's price/crt.-cash & carry	38.80	Shield
Retailer's minimum price/crt.	42.53	
Retailer's minimum price/pack	4.26	

**\*\*\* REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes**  
**-they cannot be delivered for that price.**

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS  
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE  
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10  
DATE: **9-11-2012**

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 26.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 0% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

**KT & G Corp - Timeless Time cigarettes**

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 82.50
Dist's price/crt. delivered	33.57
Dist's price/crt.-cash & carry	33.08
Retailer's minimum price/crt.	36.26
Retailer's minimum price/pack	3.63

**\*\*\* REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes -they cannot be delivered for that price.**

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS  
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE  
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10  
DATE: **9-26-2012**

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 26.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 2% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

### **Cheyenne International**

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 104.95 - Cheyenne
Dist's price/crt. delivered	37.87
Dist's price/crt.-cash & carry	37.31
Retailer's minimum price/crt.	40.90
Retailer's minimum price/pack	4.09

Mfg's price/M cig's	\$ 102.10 - Decade
Dist's price/crt. delivered	37.28
Dist's price/crt.-cash & carry	36.73
Retailer's minimum price/crt.	40.26
Retailer's minimum price/pack	4.03

**\*\*\* REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes -they cannot be delivered for that price.**