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**JULY - DECEMBER 2011**  
**MUNICIPAL TAX CHANGES**

### **Contact Us:**

SD Department of Revenue  
445 East Capitol Avenue  
Pierre, South Dakota 57501-3185  
[www.state.sd.us/drr](http://www.state.sd.us/drr)  
1-800-829-9188  
Fax: 605-773-6729

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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](mailto:webman@state.sd.us)

## **A Note from the Secretary...**

### **Professional, Dependable, Accountable in partnership with South Dakota**

I am honored to be appointed to the role of Secretary of the Department of Revenue and am pleased to continue my service to the citizens of our great state. Prior to becoming Secretary of Revenue, I served with the South Dakota Department of Military and Veteran's Affairs, first as Finance Officer and later as Deputy Secretary. I started my service to the state in 1993 as a Budget Analyst with the Bureau of Finance and Management.

At the department, our mission is to serve South Dakotans and to support government services by collecting all taxes required by law, supporting motor vehicle requirements and regulating the gaming industry and state's lottery to raise revenue for government programs. We accomplish this by providing taxpayers with current information, education programs, and up-to-date technology to support tax filings, payments and motor vehicle registration. Our efforts create high voluntary compliance rates in all areas and promote commitment, communication, and customer service. The professional, dependable, and accountable Department of Revenue team will continue to excel in education and enforcement of South Dakota's tax system.

I look forward to working with taxpayers, legislators, county and local officials as we explore opportunities and partner for success. Thank you for this opportunity to serve you.

Very Respectfully,

Andy Gerlach, Secretary

## **New Municipal Tax Changes Effective July 1**

As of July 1, 2011, four South Dakota communities have implemented new municipal taxes or updated their current city taxes. The municipal tax changes taking effect this month include:

- **Canton** imposed a 1% gross receipts tax on alcoholic beverages, lodging, eating establishments, and admissions to places of amusement, cultural and athletic events.
- **Conde** imposed a 2% general sales and use tax rate.
- **Sisseton** imposed a 1% gross receipts tax on alcoholic beverages, in addition to their current gross receipts tax on lodging and eating establishments.
- **Utica** imposed a 1% general sales and use tax rate.

The South Dakota Department of Revenue has Municipal Tax Information

CONTINUED...

Bulletins available listing all municipal sales and use tax rates statewide as well as information on tribal sales, use and excise taxes. Updated bulletins are free of charge and available by contacting the Department at 1-800-829-9188 or download a copy from the Department's website at [www.state.sd.us/drr](http://www.state.sd.us/drr).

## **Crow Creek Sioux Tribe Signs Tax Collection Agreement**

The Crow Creek Sioux Tribe signed a tax collection agreement with an effective date of June 1, 2011. This agreement includes sales, use, contractors' excise tax, alternative contractors excise tax, motor fuel, cigarette tax, wholesale tax on tobacco products, amusement device tax, gross receipts on visitor related businesses (tourism tax), excise tax on farm machinery, attachment units, and irrigation equipment and the contractors' excise tax on new or expanded power production facilities.

The tax collection agreement includes transactions which occur within the Crow Creek Indian Reservation. The Crow Creek Indian Reservation includes land located in Hughes, Hyde and Buffalo counties.

For more information on this and other tax collection agreements, please refer to our tribal tax fact publication or contact our office at 1-800-829-9188.

## **Businesses Affected by Flood Waters Encouraged to Contact Department**

The South Dakota Department of Revenue is encouraging businesses affected by the Missouri River flooding to contact the Department regarding their situation.

"We realize that affected businesses may have difficulties completing their regular tax filing and payment remittance," said Business Tax Director Jan Talley. "We want to do everything we can to assist these retailers."

Business owners relocating themselves or their business, even on a temporary basis, or closing their operation are also encouraged to get in touch with the Department to provide up-to-date contact information.

"We want to make sure our contact information is as accurate as possible to ensure that we can provide the necessary support and service to our taxpayers," continued Talley.

Tax licensees who have lost records because of the flood can contact the Department for copies of past returns or other records we may have on file. The Department will try to accommodate these requests as quickly as possible.

Affected businesses can contact the Department by calling our toll-free hotline at 1-800-829-9188.

## **Transient Vendors: Get the Facts Before You Buy**

Transient vendor season has started in South Dakota, a time when out-of-state vendors roll into the state to sell their products and services. With the rising waters in the Missouri River threatening many cities and towns throughout the state, an increase in the number of transient vendors in South Dakota can be expected. While many of the vendors are legitimate, the South Dakota Department of Revenue is advising people to take common-sense steps to ensure vendors are reputable before doing business with them.

Asking to see a current South Dakota tax license and for a written price quote in advance, checking vendor references, and verifying if a contractor has worker's compensation and general liability insurance are all ways an individual can get the facts before they buy.

The Department has contacted local law enforcement and city officials and provided information to encourage constituents to ask the right questions and help them avoid making a purchase they might regret.

For more information on transient vendors, contact the Department's toll-free helpline at 1-800-829-9188.

## **Alcoholic Beverage License Renewal**

Are you the holder of an alcoholic beverage license that is due for renewal this month? This is a friendly reminder that, pursuant to South Dakota Codified Law (SDCL) 35-2-24, the alcoholic beverage license cannot be renewed unless you are current on all sales and use taxes, unemployment insurance tax, and any other state taxes. Inevitably there are alcoholic beverage license renewals that are delayed or denied each year due to state tax delinquencies. Don't risk losing your alcoholic beverage license; contact our office immediately to resolve your sales and use tax delinquency.

## **South Dakota Disaster Recovery Information**

The Missouri River flood has placed strain on South Dakota's citizens, their households and their businesses. The full effects of the flood have yet to be seen, but the state of South Dakota has compiled a 'Frequently Asked Questions' (FAQ) sheet, addressing various impacts of the flooding on businesses. The sheet addresses available financing, state inspections, and federal disaster programs. The FAQ sheet can be found on the South Dakota Disaster Recovery webpage ([Disaster-Recovery.SD.gov](http://Disaster-Recovery.SD.gov)). Anyone with additional questions should contact Will Mortenson ([Will.Mortenson@state.sd.us](mailto:Will.Mortenson@state.sd.us)) with the Governor's Office

## 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 <https://apps.sd.gov/applications/RV23Education/classes.aspx>

### Small Business Workshops

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

**September 7, 2011** **Mitchell, SD**  
Avera Queen of Peace Hospital, Community Room  
525 North Foster

**September 22, 2011** **Rapid City, SD**  
Western Dakota Technical Institute, Room CTC-A  
800 Mickelson Drive

**October 6, 2011** **Winner, SD**  
Holiday Inn Express  
East Highway 44

### Basic Tax Seminars

Basic Sales Tax seminars cover topics including how and when to apply for a tax license, exemptions from sales and use tax, exempt entities, use tax, municipal taxes, purchases for resale, and how to file tax returns electronically with 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 sub-contractors, reservation projects, owner-furnished materials and how to file tax returns electronically using SDQUEST.

**July 13, 2011** **Sioux Falls, SD**  
Sales Tax: 9:00am – 11:30am  
Contractors' Excise Tax: 1:30pm – 4:00pm  
SD Department of Revenue, Conference Room  
300 S. Sycamore, Suite 102

**July 21, 2011** **Rapid City, SD**  
Sales Tax: 9:30am – 12:30pm  
Contractors' Excise Tax: 1:30pm – 4:30pm  
Rapid City Public Library Downtown, Helen Hoyt Room  
610 Quincy St.

**October 5, 2011** **Sioux Falls, SD**  
Sales Tax: 9:00am – 11:30am  
Contractors' Excise Tax: 1:30pm – 4:00pm  
SD Department of Revenue, Conference Room  
300 S. Sycamore, Suite 102

### 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.

**SD/ND Border Tax Seminar** **Fargo, ND**  
**September 15, 2011**  
Sales & Use Tax: 8:30am – Noon  
Construction Contractors' Tax: 1:00pm – 3:30pm  
West Acres Mall, Conference Room  
JCPenney wing in the basement

**SD/MN Border Tax Seminar** **Sioux Falls, SD**  
**October 5, 2011**  
Sales Tax: 9:00am – Noon  
Construction Contractors' Tax: 1:00pm – 4:00pm  
Morningside Community Center  
2400 S Bahnson Ave

### Taxability of Levee Construction

With the increased flow of water from the dams along the Missouri River has come a flurry of activity to abate the potential flood damage in some communities in South Dakota. Since a big part of that activity has been the construction of levees, this is a good time to review how tax applies to this activity. Contractors constructing the levees owe 2% excise tax on their gross receipts which includes the value of any materials such as sand or dirt that is provided for them to install. In addition, 4% state plus applicable municipal use tax is due on any materials such as sand or dirt they purchase or the government provides for their use to construct the levees.

Gross receipts resulting from construction services or realty improvements for public and private entities are subject to the 2% excise tax. Therefore, construction projects for the U.S. Government, State of South Dakota, counties, cities, schools, hospitals, churches, and private individuals are subject to the contractors excise tax.

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

## Tax Filing Deadlines

### July

#### July 20

Paper returns & payments due for monthly filers.

#### July 23 (25)

SD QUEST returns due.

#### July 28

SD QUEST electronic payments due.

#### July 31 (Aug 1)

Paper returns & payments due for bi-monthly & quarterly filers.

### August

#### August 22

Paper returns & payments due for monthly filers.

#### August 23

SD QUEST returns due.

#### August 30

SD QUEST electronic payments due.

### September

#### September 20

Paper returns & payments due for monthly filers.

#### September 23

SD QUEST returns due.

#### September 29

SD QUEST electronic payments due.

#### September 30

Paper returns & payments due for bi-monthly filers.

## Pilot Car Services

Pilot car services can be taxable services in South Dakota. The purchase of a pilot car to notify oncoming traffic of overwidth loads, slow moving vehicles, or other traffic hazards are subject to sales tax. The service remains taxable regardless of where the service ends if the origin of the trip is in South Dakota. Pilot car services which originate in another state but pass through or end in South Dakota are not subject to South Dakota sales tax.

**Example:** A pilot car is hired to lead an oversized load from Sioux Falls, South Dakota, to Denver, Colorado. South Dakota state sales tax plus Sioux Falls municipal sales tax apply because the origin of the trip is in South Dakota.

Pilot car services are often purchased by highway contractors to lead motorists through construction zones. These services are exempt when the prime contractor of the project provides a Prime Contractors' Exemption Certificate to the service provider. Without the exemption certificate the services are subject to the contractors' excise tax.

For more information about the taxability of pilot car services you are providing, please contact our Taxpayer Assistance Center at 1-800-829-9188.

## Selling Online Discount Coupons?

Various on-line businesses provide websites for businesses to sell coupons or certificates at reduced prices. The retailer contracts with an on-line advertiser to sell vouchers redeemable at the retailer's business. The retailer will owe sales tax on the amount paid for the voucher when the voucher is redeemed. Sales tax is not due at the time the coupon or certificate is purchased.

**Example:** A restaurant sells a \$50 voucher for \$30 through the on-line company. The customer uses the voucher to purchase goods worth \$50.

- The restaurant owes sales tax on \$30 when the voucher is redeemed.
- Fees the on-line company retains for their services are not subject to sales or use tax. The restaurant may not deduct the amounts retained by the on-line company from the sales price of the voucher.

## Fitness Clubs

Membership fees and daily or weekly passes to fitness clubs are subject to the state sales tax, plus applicable municipal sales tax. These fees are not subject to municipal gross receipts tax or tourism tax.

## Electronic Filing Options

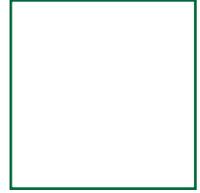
SD Quest is our quick, easy and secure way to file your state and municipal sales and contractors excise tax. This system provides efficient and convenient filing online or by phone and electronic payment options. This system eliminates paperwork and filing errors. Call 1-800-829-9188 for more information today.

*Did you miss the legislative recap in the April 2011 edition of Taxation listing some of the laws that will go into effect on July 1? You can access it or other newsletter editions online at <http://www.state.sd.us/drr2/businessstax/publications/publications.htm> under "General Publications."*

# EFFECTIVE JULY - DECEMBER 2011 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	Leola*	208-2	2.00	Sturgis	341-1	1.00		
Aberdeen	001-1	1.00	Edgemont*	104-2	2.00	Lesterville	209-2	2.00	Summerset*	425-2	2.00		
Akaska*	004-2	2.00	<b>Edgemont</b>	<b>104-1</b>	<b>1.00</b>	Letcher*	210-2	2.00	<b>Summerset</b>	<b>425-1</b>	<b>1.00</b>		
Alcester*	006-2	2.00	Egan*	105-2	2.00	<b>Letcher</b>	<b>210-1</b>	<b>1.00</b>	Summit*	342-2	2.00		
Alexandria*	007-2	2.00	Elk Point*	106-2	2.00	Madison*	221-2	2.00	Tabor*	343-2	2.00		
Alpena*	009-2	1.00	<b>Elk Point</b>	<b>106-1</b>	<b>1.00</b>	<b>Madison</b>	<b>221-1</b>	<b>1.00</b>	Tea*	344-2	2.00		
Andover*	011-2	2.00	Elkton*	107-2	2.00	Marion*	226-2	2.00	<b>Tea</b>	<b>344-1</b>	<b>1.00</b>		
Arlington*	013-2	2.00	Emery*	110-2	2.00	Martin*	227-2	2.00	Timber Lake*	345-2	2.00		
Armour*	014-2	2.00	Estelline*	113-2	2.00	<b>Martin</b>	<b>227-1</b>	<b>1.00</b>	Toronto*	347-2	1.00		
Artesian*	015-2	2.00	Ethan*	114-2	2.00	McCook Lake*	<b>Report North Sioux City</b>					349-2	1.00
Ashton*	016-2	1.00	Eureka*	115-2	2.00				Tripp*	350-2	2.00		
Astoria*	017-2	1.00	Fairfax	117-2	2.00	McIntosh*	219-2	2.00	Tulare*	351-2	1.00		
Aurora*	019-2	1.00	Faith*	119-2	2.00	McLaughlin*	220-2	1.00	Tyndall*	355-2	2.00		
Avon*	020-2	2.00	<b>Faith</b>	<b>119-1</b>	<b>1.00</b>	Menno*	233-2	2.00	Utica*	357-2	1.00		
Baltic*	022-2	2.00	Faulkton*	121-2	2.00	Midland*	234-2	2.00	Valley Springs*	359-2	2.00		
<b>Baltic</b>	<b>022-1</b>	<b>1.00</b>	Flandreau*	125-2	2.00	Milbank*	235-2	2.00	Veblen*	360-2	1.00		
Belle Fourche*	027-2	2.00	<b>Flandreau</b>	<b>125-1</b>	<b>1.00</b>	<b>Milbank</b>	<b>235-1</b>	<b>1.00</b>	Vermillion*	362-2	2.00		
<b>Belle Fourche</b>	<b>027-1</b>	<b>1.00</b>	Florence*	126-2	2.00	Miller*	237-2	2.00	<b>Vermillion</b>	<b>362-1</b>	<b>1.00</b>		
Belvidere*	028-2	2.00	Fort Pierre*	129-2	2.00	Mission*	239-2	2.00	Viborg*	363-2	2.00		
Beresford*	029-2	2.00	<b>Fort Pierre</b>	<b>129-1</b>	<b>1.00</b>	Mitchell*	242-2	2.00	<b>Viborg</b>	<b>363-1</b>	<b>1.00</b>		
<b>Beresford</b>	<b>029-1</b>	<b>1.00</b>	Frederick*	132-2	1.00	<b>Mitchell</b>	<b>242-1</b>	<b>1.00</b>	Volga*	367-2	2.00		
Big Stone City*	031-2	2.00	Freeman*	133-2	2.00	Mobridge*	243-2	2.00	Volin*	368-2	2.00		
Bison*	032-2	2.00	Garretson*	138-2	2.00	<b>Mobridge</b>	<b>243-1</b>	<b>1.00</b>	Wagner*	369-2	2.00		
Blunt*	034-2	1.00	<b>Garretson</b>	<b>138-1</b>	<b>1.00</b>	Monroe*	244-2	1.00	Wakonda*	370-2	2.00		
<b>Blunt</b>	<b>034-1</b>	<b>1.00</b>	Gary*	139-2	1.00	Montrose*	245-2	2.00	Wall*	372-2	2.00		
Bonesteel*	035-2	2.00	Gayville*	140-2	2.00	Morristown*	246-2	1.00	<b>Wall</b>	<b>372-1</b>	<b>1.00</b>		
Bowdle*	036-2	2.00	Geddes*	141-2	2.00	Mound City*	247-2	2.00	Wallace*	373-2	1.00		
Box Elder*	037-2	2.00	Gettysburg*	142-2	2.00	Mount Vernon*	248-2	2.00	Ward*	375-2	2.00		
<b>Box Elder</b>	<b>037-1</b>	<b>1.00</b>	<b>Gettysburg</b>	<b>142-1</b>	<b>1.00</b>	<b>Mount Vernon</b>	<b>248-1</b>	<b>1.00</b>	Warner*	376-2	2.00		
Brandon*	039-2	2.00	Glenham*	145-2	2.00	Murdo*	250-2	2.00	Wasta*	377-2	1.00		
<b>Brandon</b>	<b>039-1</b>	<b>1.00</b>	Gregory*	147-2	2.00	<b>Murdo</b>	<b>250-1</b>	<b>1.00</b>	Watertown*	379-2	2.00		
Brandt*	040-2	2.00	<b>Gregory</b>	<b>147-1</b>	<b>1.00</b>	New Underwood*	254-2	2.00	<b>Watertown</b>	<b>379-1</b>	<b>1.00</b>		
Bridgewater*	042-2	2.00	Grenville*	148-2	2.00	Newell*	255-2	2.00	Waubay*	380-2	2.00		
Bristol*	043-2	2.00	Groton*	149-2	2.00	Nisland*	256-2	2.00	Webster*	382-2	2.00		
Britton*	044-2	2.00	<b>Groton</b>	<b>149-1</b>	<b>1.00</b>	North Sioux City*	258-2	2.00	<b>Webster</b>	<b>382-1</b>	<b>1.00</b>		
<b>Britton</b>	<b>044-1</b>	<b>1.00</b>	Harrisburg*	151-2	2.00	<b>North Sioux City</b>	<b>258-1</b>	<b>1.00</b>	Wentworth*	383-2	2.00		
Brookings*	045-2	2.00	<b>Harrisburg</b>	<b>151-1</b>	<b>1.00</b>	Oacoma*	261-2	2.00	Wessington*	384-2	1.00		
<b>Brookings</b>	<b>045-1</b>	<b>1.00</b>	Harold*	153-2	2.00	<b>Oacoma</b>	<b>261-1</b>	<b>1.00</b>	Wessington Springs*	385-2	2.00		
Bryant*	047-2	2.00	Hartford*	154-2	2.00	Olivet*	267-2	1.00	White*	388-2	2.00		
Buffalo*	048-2	2.00	<b>Hartford</b>	<b>154-1</b>	<b>1.00</b>	Onida*	269-2	2.00	White Lake*	389-2	2.00		
Burke*	053-2	2.00	Hayti*	156-2	2.00	Orient*	272-2	1.00	<b>White Lake</b>	<b>389-1</b>	<b>1.00</b>		
Canistota*	055-2	2.00	Hazel*	157-2	1.00	Parker*	276-2	2.00	White River*	391-2	2.00		
<b>Canistota</b>	<b>055-1</b>	<b>1.00</b>	Hecla*	158-2	1.00	Parkston*	277-2	2.00	Whitewood*	393-2	2.00		
Canova*	056-2	1.95	Henry*	159-2	1.00	<b>Parkston</b>	<b>277-1</b>	<b>1.00</b>	<b>Whitewood</b>	<b>393-1</b>	<b>1.00</b>		
Canton*	057-2	2.00	Hermosa*	160-2	2.00	Philip*	280-2	2.00	Willow Lake*	394-2	2.00		
<b>Canton</b>	<b>057-1</b>	<b>1.00</b>	Herreid*	161-2	2.00	Pickstown*	281-2	2.00	Wilmot*	395-2	2.00		
Carthage*	061-2	2.00	Highmore*	164-2	2.00	Piedmont*	282-2	2.00	Winner*	397-2	2.00		
Castlewood*	062-2	2.00	<b>Highmore</b>	<b>164-1</b>	<b>1.00</b>	Pierpont	283-2	2.00	<b>Winner</b>	<b>397-1</b>	<b>1.00</b>		
Cavour*	063-2	2.00	Hill City*	165-2	2.00	Pierre*	284-2	2.00	Witten*	398-2	2.00		
Centerville*	065-2	2.00	<b>Hill City</b>	<b>165-1</b>	<b>1.00</b>	<b>Pierre</b>	<b>284-1</b>	<b>1.00</b>	Wolsey*	399-2	2.00		
<b>Centerville</b>	<b>065-1</b>	<b>1.00</b>	Hitchcock*	166-2	1.00	Plankinton*	286-2	2.00	Wood	400-2	2.00		
Central City*	066-2	2.00	Hosmer*	168-2	2.00	Platte*	287-2	2.00	Woonsocket*	401-2	2.00		
Chamberlain*	067-2	2.00	Hot Springs*	169-2	2.00	<b>Platte</b>	<b>287-1</b>	<b>1.00</b>	Worthing*	402-2	2.00		
<b>Chamberlain</b>	<b>067-1</b>	<b>1.00</b>	<b>Hot Springs</b>	<b>169-1</b>	<b>1.00</b>	Pollock*	288-2	2.00	<b>Worthing</b>	<b>402-1</b>	<b>1.00</b>		
Chancellor*	068-2	2.00	Hoven*	171-2	2.00	Presho*	291-2	2.00	Yale*	404-2	1.00		
<b>Chancellor</b>	<b>068-1</b>	<b>1.00</b>	Howard*	172-2	2.00	Pringle*	292-2	2.00	Yankton*	405-2	2.00		
Clark*	073-2	2.00	Hudson*	174-2	2.00	Quinn*	295-2	1.00	<b>Yankton</b>	<b>405-1</b>	<b>1.00</b>		
Clear Lake*	075-2	2.00	Humboldt*	175-2	2.00	<b>Quinn</b>	<b>295-1</b>	<b>1.00</b>	<b>Tribal Taxes</b>				
<b>Clear Lake</b>	<b>075-1</b>	<b>1.00</b>	<b>Humboldt</b>	<b>175-1</b>	<b>1.00</b>	Ramona*	297-2	1.00	Cheyenne Sales 408-4	4.00			
Colman*	076-2	2.00	Hurley*	176-2	2.00	Rapid City*	298-2	2.00	Cheyenne Excise	408-2	2.00		
Colome*	077-2	2.00	Huron*	177-2	2.00	<b>Rapid City</b>	<b>298-1</b>	<b>1.00</b>	Cheyenne Tourism	408-5	1.50		
Colton*	078-2	2.00	<b>Huron</b>	<b>177-1</b>	<b>1.00</b>	Redfield*	301-2	2.00	Crow Creek Sales	417-4	4.00		
<b>Colton</b>	<b>078-1</b>	<b>1.00</b>	Interior*	179-2	1.90	<b>Redfield</b>	<b>301-1</b>	<b>1.00</b>	Crow Creek Excise	417-2	2.00		
Conde*	080-2	2.00	Ipswich*	181-2	2.00	Reliance*	305-2	2.00	Crow Creek Tourism	417-5	1.50		
Corona*	081-2	2.00	Irene*	182-2	2.00	<b>Reliance</b>	<b>305-1</b>	<b>1.00</b>	Pine Ridge Sales	411-4	4.00		
Corsica*	082-2	2.00	Iroquois*	183-2	1.00	Reville*	308-2	1.00	Pine Ridge Excise	411-2	2.00		
<b>Corsica</b>	<b>082-1</b>	<b>1.00</b>	Isabel*	184-2	2.00	Roscoe*	312-2	1.00	Rosebud Sales	412-4	4.00		
Crooks*	087-2	1.90	Java*	185-2	2.00	Rosholt*	314-2	1.00	Rosebud Excise 412-2	2.00			
<b>Crooks</b>	<b>087-1</b>	<b>1.00</b>	Jefferson*	186-2	2.00	Roslyn*	315-2	2.00	Rosebud Tourism	412-5	1.50		
Custer*	088-2	2.00	Kadoka*	187-2	2.00	Saint Lawrence	320-2	2.00	Sisseton				
<b>Custer</b>	<b>088-1</b>	<b>1.00</b>	<b>Kadoka</b>	<b>187-1</b>	<b>1.00</b>	Salem*	322-2	2.00	Wahpeton Use	414-4	4.00		
Dallas*	089-2	2.00	Kennebec*	190-2	2.00	<b>Salem</b>	<b>322-1</b>	<b>1.00</b>	Sisseton				
<b>Dallas</b>	<b>089-1</b>	<b>1.00</b>	<b>Kennebec</b>	<b>190-1</b>	<b>1.00</b>	Scotland*	324-2	2.00	Wahpeton Excise	414-2	2.00		
Davis*	091-2	2.00	Keystone*	192-2	2.00	Selby*	325-2	2.00	Standing Rock Sales	413-4	4.00		
Deadwood*	093-2	2.00	<b>Keystone</b>	<b>192-1</b>	<b>1.00</b>	Sherman*	328-2	1.00	Standing Rock Excise	413-2	2.00		
<b>Deadwood</b>	<b>093-1</b>	<b>1.00</b>	Kimball*	193-2	2.00	Sioux Falls*	330-2	2.00	Standing Rock Tourism	413-5	1.50		
Dell Rapids*	094-2	2.00	<b>Kimball</b>	<b>193-1</b>	<b>1.00</b>	<b>Sioux Falls</b>	<b>330-1</b>	<b>1.00</b>	Yankton Use	418-5	4.00		
<b>Dell Rapids</b>	<b>094-1</b>	<b>1.00</b>	Kranzburg*	194-2	2.00	Sisseton*	331-2	2.00	Yankton Excise 418-2	2.00			
Delmont*	095-2	2.00	La Bolt	196-2	1.00	<b>Sisseton</b>	<b>331-1</b>	<b>1.00</b>	<b>Other Taxes</b>				
De Smet*	092-2	2.00	Lake Andes*	197-2	2.00	South Shore*	333-2	1.00	Telecommunication	900-1	4.00		
<b>De Smet</b>	<b>092-1</b>	<b>1.00</b>	Lake Norden*	199-2	1.00	Spearfish*	334-2	2.00	Tourism Tax	700-1	1.50		
Dimock*	097-2	2.00	Lake Preston*	200-2	2.00	<b>Spearfish</b>	<b>334-1</b>	<b>1.00</b>	Motor Vehicle	600-1	4.50		
Doland*	098-2	2.00	Langford*	202-2	2.00	Spencer*	335-2	2.00	Sioux Falls Lodging	800-1	1.00		
Dupree*	101-2	1.00	Lead*	204-2	2.00	Springfield*	336-2	2.00					
Eagle Butte*	102-2	2.00	<b>Lead</b>	<b>204-1</b>	<b>1.00</b>	Stickney*	337-2	2.00					
<b>Eagle Butte</b>	<b>102-1</b>	<b>1.00</b>	Lemmon*	206-2	2.00	Stratford*	340-2	1.00					
			Lennox*	207-2	2.00	Sturgis*	341-2	2.00					

\* denotes general city tax rate



taxation  
[www.state.sd.us/drr](http://www.state.sd.us/drr)  
bustax@state.sd.us or call 1-800-TAX-9188

Return Service Requested