January 2016

South Dakota
Department of Revenue

# Municipal Tax Information Bulletin

January 2016

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Website: **http://dor.sd.gov/**

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## *Introduction to Municipal Sales Tax, Use Tax, and Gross Receipts Tax*

South Dakota law (SDCL 10-52 and 10-52A), allows municipalities to impose a municipal sales tax, use tax, and gross receipts tax. The South Dakota Department of Revenue is the administrative and enforcement agency for municipal sales taxes, use taxes, and gross receipts taxes. Businesses report municipal sales tax, use tax, and gross receipts tax on the same tax return as they report the state sales tax and use tax. Only one tax return is needed to report and remit both state and municipal tax.

All retailers licensed to engage in a taxable business in South Dakota are also registered to collect and remit municipal sales or use tax, and the municipal gross receipts tax. State taxable receipts are subject to state sales or use tax, and municipal sales or use tax if receipts come from business transacted or used within a city that imposed a city tax. Municipal gross receipts tax might also be due on certain transactions.

The one percent municipal gross receipts tax (MGRT tax) is in addition to the municipal sales tax. The gross receipts tax can be imposed on alcoholic beverages, eating establishments, lodging accommodations, admissions to places of amusement, athletic and cultural events. The table that starts on page 4 includes a detailed outline of what is included in the MGRT tax. If the municipal MGRT tax applies to these services or products, an "x" will mean it is taxable. If there isn't an "x," the product or service is not subject to that city's MGRT tax. The table includes the municipality's name, current municipal tax rate, the tax code, and the MGRT Code.

Municipalities may impose or amend a municipal tax only on January 1 and July 1. Use the most recent municipal tax information to determine the proper tax rate. The updated rates are printed in the January and July issues of the department's newsletter, *Taxation News*.

Please contact the nearest Department of Revenue office with any questions regarding municipal tax. Contacting the department may save you time and money. Our contact information is located on the back cover.

## *Special Jurisdictions*

At present, five Indian Tribes in South Dakota have tax collection agreements with the State that include sales, use and contractors' excise taxes. Two Indian Tribes have limited tax collection agreements that include contractors' excise tax and use tax.

The tax collection agreements ensure that all businesses making sales or providing construction services on property included in a tax collection agreement are subject to the same taxes, tax rates, and exemptions. All businesses, including those owned by tribal members, are responsible for remitting tax.

Indian country controlled by a Tribe that is part of a tax collection agreement is considered a Special Jurisdiction. All tax collected in each Special Jurisdiction is reported on the state tax return using the code assigned to that Special Jurisdiction. The tax remitted is then distributed between the State and Tribal Governments based on the tax collection agreements.

Under a tax collection agreement:

- Retail sales of taxable products, services, and products delivered electronically that are delivered in Special Jurisdictions are subject to a 4% sales tax, plus applicable municipal tax and applicable tourism tax.
- Receipts from construction services in Special Jurisdictions are subject to a 2% contractors' excise tax.
- Products or services used or consumed in Special Jurisdictions are subject to 4% use tax if sales tax was not paid at the time of purchase.

All of the above tax obligations are reported on the return using the applicable special jurisdiction tax code. Do NOT collect and remit additional state tax on these transactions.

Be sure to contact the appropriate Tribal Tax Office whenever doing business on Indian country regarding additional licensing requirements that may be imposed by the tribe. For further information review Tribal Tax Facts on our website at http://dor.sd.gov/ .

**Special Jurisdictions, codes, and tax rates.**

| Special Jurisdiction | | Code | Rate |
|---|---|---|---|
| **Cheyenne River Special Jurisdiction** - the Cheyenne River Indian Reservation, which is Dewey and Ziebach Counties, excluding a 500 foot strip of land in the northern most portions of Dewey and Ziebach Counties. | Cheyenne River Sales (CRST-ST)<br>Cheyenne River Excise (CRST-ET)<br>Cheyenne River Tourism (CRST-TT) | 408-4<br>408-2<br>408-5 | 4%<br>2%<br>1.5% |
| **Crow Creek Special Jurisdiction** - the Crow Creek Indian Reservation, which includes portions of Hughes, Hyde, and Buffalo Counties. | Crow Creek Sales (CCST-ST)<br>Crow Creek Excise (CCST-ET)<br>Crow Creek Tourism (CCST-TT) | 417-4<br>417-2<br>417-5 | 4%<br>2%<br>1.5% |
| **Oglala Special Jurisdiction** - the Pine Ridge Indian Reservation, which is Shannon County and that portion of Jackson County south of the White River. This Special Jurisdiction also includes the Allen Store in Allen, SD. | Oglala Sales (OGST-ST)<br>Oglala Excise (OGST-ET) | 411-4<br>411-2 | 4%<br>2% |
| **Rosebud Special Jurisdiction** - the Rosebud Indian Reservation, which is Todd County. This Special Jurisdiction also includes Indian country defined by 18 U.C.S. 1151 (b) and (c) in Mellette, Tripp, and portions of Gregory and Lyman Counties controlled by the Rosebud Sioux Tribe. | Rosebud Sales (RBST-ST)<br>Rosebud Excise (RBST-ET)<br>Rosebud Tourism (RBST-TT) | 412-4<br>412-2<br>412-5 | 4%<br>2%<br>1.5% |
| **Standing Rock Special Jurisdiction** - the Standing Rock Indian Reservation, which is Corson County and a 500 foot strip of land in the northern most portions of Dewey and Ziebach Counties. | Standing Rock Sales (SRST-ST)<br>Standing Rock Excise (SRST-ET)<br>Standing Rock Tourism (SRST-TT) | 413-4<br>413-2<br>413-5 | 4%<br>2%<br>1.5% |
| **Sisseton-Wahpeton Special Jurisdiction**- includes 1) Dakota Connection Property, 2) Agency Village Property, and 3) Dakota Sioux Property | Sisseton-Wahpeton Use (SWO-UT)<br>Sisseton-Wahpeton Excise (SWO-ET) | 414-4<br>414-2 | 4%<br>2% |
| **Yankton Special Jurisdiction** -includes 1) Fort Randall Casino, 2)Yankton Travel Plaza | Yankton Use (YST-UT)<br>Yankton Excise (YST-ET) | 418-4<br>418-2 | 4%<br>2% |

## *Cities in Special Jurisdictions*

The following South Dakota cities are located within Special Jurisdictions. Any taxable sales made to these locations should be reported under the Special Tax Jurisdiction code. In addition, the cities marked with an asterisk (*) have a municipal tax rate which is reported in addition to the Special Jurisdiction amount. The municipal tax rate can be found in the city tax section of this bulletin.

| Standing Rock Special Jurisdiction | | Cheyenne River Special Jurisdiction | | |
|---|---|---|---|---|
| Athboy | Morristown* | Bear Creek | Green Grass | Promise |
| Bullhead | Thunder Hawk | Bridger | Glencross | Red Elm |
| Keldron | Trail City | Chase | Iron Lightning | Red Scaffold |
| Kenel | Wakpala | Cherry Creek | Isabel* | Ridgeview |
| Little Eagle | Walker | Dupree* | Lantry | Thunder Butte |
| Mahto | Watauga | Eagle Butte* | La Plant | Timber Lake* |
| Maple Leaf | | Firesteel | Marksville | Whitehorse |
| McIntosh* | | Glad Valley | Parade | |
| McLaughlin* | | | | |

| Rosebud Special Jurisdiction | | Oglala (Pine Ridge) Special Jurisdiction | |
|---|---|---|---|
| Antelope | Olsonville | Batesland | Porcupine |
| Hidden Timber | Parmelee | Kyle | Potato Creek |
| Lakeview | Rosebud | Long Valley | Red Shirt |
| Littleburg | Soldier Creek | Manderson | Sharps Corner |
| Mission* | Spring Creek | Oglala | Wanblee |
| Okreek | St. Francis | Pine Ridge | Wounded Knee |

| Crow Creek Special Jurisdiction | |
|---|---|
| Fort Thompson | Lee's Corner |
| Stephan | |

Additional information is available in the Tribal Tax Facts which can be viewed online at http://dor.sd.gov/ or by calling 1-800-829-9188.

| MUNICIPAL SALES TAX | | | GROSS RECEIPTS TAX-IN ADDITION TO MUNICIPAL SALES TAX | | | | | |
|---|---|---|---|---|---|---|---|---|
| City | January 2016 rate | General code | January 2016 Gross Receipts Tax | Tax Code | Lodging | Eating Establishments | Alcohol | Admissions |
| Aberdeen | 2.00% | 001-2 | 1.00% | 001-1 | X | X | X | X |
| Akaska | 2.00% | 004-2 | | | | | | |
| Alcester | 2.00% | 006-2 | | | | | | |
| Alexandria | 2.00% | 007-2 | | | | | | |
| Alpena | 1.00% | 009-2 | | | | | | |
| Andover | 2.00% | 011-2 | | | | | | |
| Arlington | 2.00% | 013-2 | | | | | | |
| Armour | 2.00% | 014-2 | | | | | | |
| Artesian | 2.00% | 015-2 | | | | | | |
| Ashton | 2.00% | 016-2 | | | | | | |
| Astoria | 2.00% | 017-2 | | | | | | |
| Aurora | 1.00% | 019-2 | | | | | | |
| Avon | 2.00% | 020-2 | | | | | | |
| Baltic | 2.00% | 022-2 | 1.00% | 022-1 | X | X | X | X |
| Belle Fourche | 2.00% | 027-2 | 1.00% | 027-1 | X | X | X | X |
| Belvidere | 2.00% | 028-2 | | | | | | |
| Beresford | 2.00% | 029-2 | 1.00% | 029-1 | X | X | X | X |
| Big Stone City | 2.00% | 031-2 | | | | | | |
| Bison | 2.00% | 032-2 | | | | | | |
| Blunt | 1.00% | 034-2 | 1.00% | 034-1 | | | X | |
| Bonesteel | 2.00% | 035-2 | | | | | | |
| Bowdle | 2.00% | 036-2 | | | | | | |
| Box Elder | 2.00% | 037-2 | 1.00% | 037-1 | X | X | X | X |
| Brandon | 2.00% | 039-2 | 1.00% | 039-1 | X | X | X | X |
| Brandt | 2.00% | 040-2 | | | | | | |
| Bridgewater | 2.00% | 042-2 | | | | | | |
| Bristol | 2.00% | 043-2 | | | | | | |
| Britton | 2.00% | 044-2 | 1.00% | 044-1 | X | X | X | X |
| Brookings | 2.00% | 045-2 | 1.00% | 045-1 | X | X | X | X |
| Bruce | 1.00% | 046-2 | | | | | | |
| Bryant | 2.00% | 047-2 | | | | | | |
| Buffalo | 2.00% | 048-2 | | | | | | |
| Buffalo Chip | 2.00% | 030-2 | | | | | | |
| Burke | 2.00% | 053-2 | | | | | | |
| Camp Crook | 1.00% | 054-2 | | | | | | |
| Canistota | 2.00% | 055-2 | 1.00% | 055-1 | X | X | X | X |
| Canova | 1.95% | 056-2 | | | | | | |
| Canton | 2.00% | 057-2 | 1.00% | 057-1 | X | X | X | X |
| Carthage | 2.00% | 061-2 | | | | | | |
| Castlewood | 2.00% | 062-2 | | | | | | |
| Cavour | 2.00% | 063-2 | | | | | | |
| Centerville | 2.00% | 065-2 | 1.00% | 065-1 | X | X | X | X |
| Central City | 2.00% | 066-2 | | | | | | |
| Chamberlain | 2.00% | 067-2 | 1.00% | 067-1 | X | X | X | X |
| Chancellor | 2.00% | 068-2 | 1.00% | 068-1 | X | X | X | X |
| Clark | 2.00% | 073-2 | | | | | | |
| Clear Lake | 2.00% | 075-2 | 1.00% | 075-1 | X | X | X | X |
| Colman | 2.00% | 076-2 | | | | | | |
| Colome | 2.00% | 077-2 | 1.00% | 077-1 | X | X | X | X |
| Colton | 2.00% | 078-2 | 1.00% | 078-1 | X | X | X | X |
| Columbia | 2.00% | 079-2 | | | | | | |
| Conde | 2.00% | 080-2 | | | | | | |
| Corona | 2.00% | 081-2 | | | | | | |
| Corsica | 2.00% | 082-2 | 1.00% | 082-1 | X | X | X | X |

| MUNICIPAL SALES TAX | | | GROSS RECEIPTS TAX-IN ADDITION TO MUNICIPAL SALES TAX | | | | | |
|---|---|---|---|---|---|---|---|---|
| City | January 2016 rate | General code | January 2016 Gross Receipts Tax | Tax Code | Lodging | Eating Establishments | Alcohol | Admissions |
| Crooks | 2.00% | 087-2 | 1.00% | 087-1 | X | X | X | X |
| Custer | 2.00% | 088-2 | 1.00% | 088-1 | X | X | X | X |
| Dallas | 2.00% | 089-2 | 1.00% | 089-1 | X | X | X | X |
| Davis | 2.00% | 091-2 | | | | | | |
| Deadwood | 2.00% | 093-2 | 1.00% | 093-1 | X | X | X | X |
| Dell Rapids | 2.00% | 094-2 | 1.00% | 094-1 | X | X | X | X |
| Delmont | 2.00% | 095-2 | | | | | | |
| DeSmet | 2.00% | 092-2 | 1.00% | 092-1 | X | X | X | X |
| Dimock | 2.00% | 097-2 | | | | | | |
| Doland | 2.00% | 098-2 | | | | | | |
| Dupree | 1.00% | 101-2 | | | | | | |
| Eagle Butte | 2.00% | 102-2 | 1.00% | 102-1 | X | X | | X |
| Eden | 1.00% | 103-2 | | | | | | |
| Edgemont | 2.00% | 104-2 | 1.00% | 104-1 | X | X | X | X |
| Egan | 2.00% | 105-2 | | | | | | |
| Elk Point | 2.00% | 106-2 | 1.00% | 106-1 | X | X | X | X |
| Elkton | 2.00% | 107-2 | | | | | | |
| Emery | 2.00% | 110-2 | | | | | | |
| Estelline | 2.00% | 113-2 | | | | | | |
| Ethan | 2.00% | 114-2 | | | | | | |
| Eureka | 2.00% | 115-2 | | | | | | |
| Fairfax | 2.00% | 117-2 | | | | | | |
| Fairview | 2.00% | 118-2 | | | | | | |
| Faith | 2.00% | 119-2 | 1.00% | 119-1 | X | X | X | X |
| Faulkton | 2.00% | 121-2 | | | | | | |
| Flandreau | 2.00% | 125-2 | 1.00% | 125-1 | X | X | X | X |
| Florence | 2.00% | 126-2 | | | | | | |
| Fort Pierre | 2.00% | 129-2 | 1.00% | 129-1 | X | X | X | X |
| Frankfort | 2.00% | 131-2 | | | | | | |
| Frederick | 1.00% | 132-2 | | | | | | |
| Freeman | 2.00% | 133-2 | | | | | | |
| Garretson | 2.00% | 138-2 | 1.00% | 138-1 | X | X | X | X |
| Gary | 1.00% | 139-2 | | | | | | |
| Gayville | 2.00% | 140-2 | | | | | | |
| Geddes | 2.00% | 141-2 | | | | | | |
| Gettysburg | 2.00% | 142-2 | 1.00% | 142-1 | X | X | X | X |
| Glenham | 2.00% | 145-2 | | | | | | |
| Gregory | 2.00% | 147-2 | 1.00% | 147-1 | X | X | X | X |
| Grenville | 2.00% | 148-2 | | | | | | |
| Groton | 2.00% | 149-2 | 1.00% | 149-1 | X | X | X | |
| Harrisburg | 2.00% | 151-2 | 1.00% | 151-1 | X | X | X | X |
| Harrold | 2.00% | 153-2 | | | | | | |
| Hartford | 2.00% | 154-2 | 1.00% | 154-1 | X | X | X | X |
| Hayti | 2.00% | 156-2 | | | | | | |
| Hazel | 1.00% | 157-2 | | | | | | |
| Hecla | 1.00% | 158-2 | | | | | | |
| Henry | 1.00% | 159-2 | | | | | | |
| Hermosa | 2.00% | 160-2 | | | | | | |
| Herreid | 2.00% | 161-2 | | | | | | |
| Highmore | 2.00% | 164-2 | 1.00% | 164-1 | X | X | X | X |
| Hill City | 2.00% | 165-2 | 1.00% | 165-1 | X | X | X | X |
| Hitchcock | 1.00% | 166-2 | | | | | | |
| Hosmer | 2.00% | 168-2 | | | | | | |
| Hot Springs | 2.00% | 169-2 | 1.00% | 169-1 | X | X | X | X |

| MUNICIPAL SALES TAX | | | GROSS RECEIPTS TAX-IN ADDITION TO MUNICIPAL SALES TAX | | | | | |
|---|---|---|---|---|---|---|---|---|
| City | January 2016 rate | General code | January 2016 Gross Receipts Tax | Tax Code | Lodging | Eating Establishments | Alcohol | Admissions |
| Hoven | 2.00% | 171-2 | | | | | | |
| Howard | 2.00% | 172-2 | | | | | | |
| Hudson | 2.00% | 174-2 | | | | | | |
| Humboldt | 2.00% | 175-2 | 1.00% | 175-1 | X | X | X | X |
| Hurley | 2.00% | 176-2 | 1.00% | 176-1 | X | X | X | X |
| Huron | 2.00% | 177-2 | 1.00% | 177-1 | X | X | X | X |
| Interior | 1.90% | 179-2 | | | | | | |
| Ipswich | 2.00% | 181-2 | | | | | | |
| Irene | 2.00% | 182-2 | 1.00% | 182-1 | X | X | X | X |
| Iroquois | 1.00% | 183-2 | | | | | | |
| Isabel | 2.00% | 184-2 | | | | | | |
| Java | 2.00% | 185-2 | | | | | | |
| Jefferson | 2.00% | 186-2 | | | | | | |
| Kadoka | 2.00% | 187-2 | 1.00% | 187-1 | X | X | X | |
| Kennebec | 2.00% | 190-2 | 1.00% | 190-1 | X | X | X | |
| Keystone | 2.00% | 192-2 | 1.00% | 192-1 | X | X | X | X |
| Kimball | 2.00% | 193-2 | 1.00% | 193-1 | X | X | X | X |
| Kranzburg | 2.00% | 194-2 | | | | | | |
| La Bolt | 1.00% | 196-2 | | | | | | |
| Lake Andes | 2.00% | 197-2 | | | | | | |
| Lake Norden | 1.00% | 199-2 | | | | | | |
| Lake Preston | 2.00% | 200-2 | | | | | | |
| Langford | 2.00% | 202-2 | | | | | | |
| Lead | 2.00% | 204-2 | 1.00% | 204-1 | X | X | X | X |
| Lemmon | 2.00% | 206-2 | 1.00% | 206-1 | X | X | X | |
| Lennox | 2.00% | 207-2 | 1.00% | 207-1 | X | X | X | X |
| Leola | 2.00% | 208-2 | | | | | | |
| Lesterville | 2.00% | 209-2 | | | | | | |
| Letcher | 2.00% | 210-2 | 1.00% | 210-1 | X | X | X | |
| Madison | 2.00% | 221-2 | 1.00% | 221-1 | X | X | X | |
| Marion | 2.00% | 226-2 | | | | | | |
| Martin | 2.00% | 227-2 | 1.00% | 227-1 | X | X | X | X |
| McCook Lake | 2.00% | 258-2 | 1.00% | 258-1 | X | X | X | X |
| McIntosh | 2.00% | 219-2 | | | | | | |
| McLaughlin | 1.00% | 220-2 | | | | | | |
| Mellette | 2.00% | 232-2 | | | | | | |
| Menno | 2.00% | 233-2 | | | | | | |
| Midland | 2.00% | 234-2 | | | | | | |
| Milbank | 2.00% | 235-2 | 1.00% | 235-1 | X | X | X | |
| Miller | 2.00% | 237-2 | 1.00% | 237-1 | X | X | X | |
| Mission | 2.00% | 239-2 | | | | | | |
| Mitchell | 2.00% | 242-2 | 1.00% | 242-1 | X | X | X | |
| Mobridge | 2.00% | 243-2 | 1.00% | 243-1 | X | X | X | |
| Monroe | 2.00% | 244-2 | | | | | | |
| Montrose | 2.00% | 245-2 | | | | | | |
| Morristown | 1.00% | 246-2 | | | | | | |
| Mound City | 2.00% | 247-2 | | | | | | |
| Mount Vernon | 2.00% | 248-2 | 1.00% | 248-1 | X | X | X | X |
| Murdo | 2.00% | 250-2 | 1.00% | 250-1 | X | X | X | X |
| New Effington | 2.00% | 252-2 | | | | | | |
| New Underwood | 2.00% | 254-2 | | | | | | |
| Newell | 2.00% | 255-2 | | | | | | |
| Nisland | 2.00% | 256-2 | | | | | | |

| MUNICIPAL SALES TAX | | | GROSS RECEIPTS TAX-IN ADDITION TO MUNICIPAL SALES TAX | | | | | |
|---|---|---|---|---|---|---|---|---|
| City | January 2016 rate | General code | January 2016 Gross Receipts Tax | Tax Code | Lodging | Eating Establishments | Alcohol | Admissions |
| North Sioux City | 2.00% | 258-2 | 1.00% | 258-1 | X | X | X | X |
| Oacoma | 2.00% | 261-2 | 1.00% | 261-1 | X | X | X | X |
| Oldham | 2.00% | 266-2 | | | | | | |
| Olivet | 1.00% | 267-2 | | | | | | |
| Onida | 2.00% | 269-2 | | | | | | |
| Orient | 1.00% | 272-2 | | | | | | |
| Parker | 2.00% | 276-2 | | | | | | |
| Parkston | 2.00% | 277-2 | 1.00% | 277-1 | X | X | X | |
| Peever | 2.00% | 279-2 | | | | | | |
| Philip | 2.00% | 280-2 | | | | | | |
| Pickstown | 2.00% | 281-2 | | | | | | |
| Piedmont | 2.00% | 282-2 | | | | | | |
| Pierpont | 2.00% | 283-2 | | | | | | |
| Pierre | 2.00% | 284-2 | 1.00% | 284-1 | X | X | X | X |
| Plankinton | 2.00% | 286-2 | | | | | | |
| Platte | 2.00% | 287-2 | 1.00% | 287-1 | X | X | X | |
| Pollock | 2.00% | 288-2 | | | | | | |
| Presho | 2.00% | 291-2 | | | | | | |
| Pringle | 2.00% | 292-2 | | | | | | |
| Pukwana | 2.00% | 294-2 | | | | | | |
| Quinn | 1.00% | 295-2 | 1.00% | 295-1 | X | X | X | X |
| Ramona | 1.00% | 297-2 | | | | | | |
| Rapid City | 2.00% | 298-2 | 1.00% | 298-1 | X | X | X | X |
| Redfield | 2.00% | 301-2 | 1.00% | 301-1 | X | X | X | |
| Reliance | 2.00% | 305-2 | 1.00% | 305-1 | X | X | X | |
| Revillo | 1.00% | 308-2 | | | | | | |
| Roscoe | 2.00% | 312-2 | | | | | | |
| Rosholt | 1.00% | 314-2 | | | | | | |
| Roslyn | 2.00% | 315-2 | | | | | | |
| Saint Lawrence | 2.00% | 320-2 | | | | | | |
| Salem | 2.00% | 322-2 | 1.00% | 322-1 | X | X | X | X |
| Scotland | 2.00% | 324-2 | | | | | | |
| Selby | 2.00% | 325-2 | | | | | | |
| Sherman | 1.00% | 328-2 | | | | | | |
| Sioux Falls | 2.00% | 330-2 | 1.00% | 330-1 | X | X | X | X |
| Sisseton | 2.00% | 331-2 | 1.00% | 331-1 | X | X | X | |
| South Shore | 1.00% | 333-2 | | | | | | |
| Spearfish | 2.00% | 334-2 | 1.00% | 334-1 | X | X | X | X |
| Spencer | 2.00% | 335-2 | | | | | | |
| Springfield | 2.00% | 336-2 | | | | | | |
| Stickney | 2.00% | 337-2 | | | | | | |
| Stratford | 2.00% | 340-2 | | | | | | |
| Sturgis | 2.00% | 341-2 | 1.00% | 341-1 | X | X | X | X |
| Summerset | 2.00% | 425-2 | 1.00% | 425-1 | X | X | X | X |
| Summit | 2.00% | 342-2 | | | | | | |
| Tabor | 2.00% | 343-2 | | | | | | |
| Tea | 2.00% | 344-2 | 1.00% | 344-1 | X | X | X | X |
| Timber Lake | 2.00% | 345-2 | | | | | | |
| Toronto | 1.00% | 347-2 | | | | | | |
| Trent | 1.00% | 349-2 | | | | | | |
| Tripp | 2.00% | 350-2 | | | | | | |
| Tulare | 1.00% | 351-2 | | | | | | |
| Tyndall | 2.00% | 355-2 | | | | | | |

| MUNICIPAL SALES TAX | | | GROSS RECEIPTS TAX-IN ADDITION TO MUNICIPAL SALES TAX | | | | | |
|---|---|---|---|---|---|---|---|---|
| City | January 2016 rate | General code | January 2016 Gross Receipts Tax | Tax Code | Lodging | Eating Establishments | Alcohol | Admissions |
| Utica | 1.00% | 357-2 | | | | | | |
| Valley Springs | 2.00% | 359-2 | | | | | | |
| Veblen | 2.00% | 360-2 | | | | | | |
| Vermillion | 2.00% | 362-2 | 1.00% | 362-1 | X | X | X | X |
| Viborg | 2.00% | 363-2 | 1.00% | 363-1 | X | X | X | X |
| Volga | 2.00% | 367-2 | | | | | | |
| Volin | 2.00% | 368-2 | | | | | | |
| Wagner | 2.00% | 369-2 | | | | | | |
| Wakonda | 2.00% | 370-2 | | | | | | |
| Wall | 2.00% | 372-2 | 1.00% | 372-1 | X | X | X | X |
| Wallace | 1.00% | 373-2 | | | | | | |
| Ward | 2.00% | 375-2 | | | | | | |
| Warner | 2.00% | 376-2 | | | | | | |
| Wasta | 1.00% | 377-2 | | | | | | |
| Watertown | 2.00% | 379-2 | 1.00% | 379-1 | X | X | X | X |
| Waubay | 2.00% | 380-2 | | | | | | |
| Webster | 2.00% | 382-2 | 1.00% | 382-1 | X | X | X | X |
| Wentworth | 2.00% | 383-2 | | | | | | |
| Wessington | 2.00% | 384-2 | | | | | | |
| Wessington Springs | 2.00% | 385-2 | | | | | | |
| Westport | 2.00% | 386-2 | | | | | | |
| White | 2.00% | 388-2 | | | | | | |
| White Lake | 2.00% | 389-2 | 1.00% | 389-1 | X | X | X | X |
| White River | 2.00% | 391-2 | | | | | | |
| Whitewood | 2.00% | 393-2 | 1.00% | 393-1 | X | X | X | X |
| Willow Lake | 2.00% | 394-2 | | | | | | |
| Wilmot | 2.00% | 395-2 | | | | | | |
| Winner | 2.00% | 397-2 | 1.00% | 397-1 | X | X | X | |
| Witten | 2.00% | 398-2 | | | | | | |
| Wolsey | 2.00% | 399-2 | | | | | | |
| Wood | 2.00% | 400-2 | | | | | | |
| Woonsocket | 2.00% | 401-2 | | | | | | |
| Worthing | 2.00% | 402-2 | 1.00% | 402-1 | X | X | X | X |
| Yale | 1.00% | 404-2 | | | | | | |
| Yankton | 2.00% | 405-2 | 1.00% | 405-1 | X | X | X | X |

| Other Taxes | Rate | Code |
|---|---|---|
| Telecommunication Tax | 4.00% | 900-1 |
| Tourism Tax | 1.50% | 700-1 |
| Motor Vehicle | 4.50% | 600-1 |
| Sioux Falls Lodging | 1.00% | 800-1 |

| Special Jursidictions | Code | Rate | Effective Date | Tax Return Designation |
|---|---|---|---|---|
| Cheyenne River Sales | 408-4* | 4.00% | 03/01/1988 | CRST-ST |
| Cheyenne River Excise | 408-2 | 2.00% | 01/01/1986 | CRST-ET |
| Cheyenne River | 408-5 | 1.50% | 10/01/2010 | CRST-TT |
| Crow Creek Sales | 417-4 | 4.00% | 06/01/2011 | CCST-ST |
| Crow Creek Excise | 417-2 | 2.00% | 06/01/2011 | CCST-ET |
| Crow Creek Tourism | 417-5 | 1.50% | 06/01/2011 | CCST-TT |
| Pine Ridge Sales | 411-4* | 4.00% | 03/01/1988 | OGST-ST |
| Pine Ridge Excise | 411-2 | 2.00% | 05/01/1989 | OGST-ET |
| Rosebud Sales | 412-4* | 4.00% | 03/01/1988 | RBST-ST |
| Rosebud Excise | 412-2 | 2.00% | 06/01/1984 | RBST-ET |
| Rosebud Tourism | 412-5 | 1.50% | 11/01/2010 | RBST-TT |
| Sisseton-Wahpeton Use | 414-4 | 4.00% | 01/01/2008 | SWO-UT |
| Sisseton-Wahpeton Excise | 414-2 | 2.00% | 01/01/2008 | SWO-ET |
| Standing Rock Sales | 413-4* | 4.00% | 03/01/1991 | SRST-ST |
| Standing Rock Excise | 413-2 | 2.00% | 03/01/1991 | SRST-ET |
| Standing Rock Tourism | 413-5 | 1.50% | 01/01/2009 | SRST-TT |
| Yankton Use | 418-4 | 4.00% | 11/01/2010 | YST-UT |
| Yankton Excise | 418-2 | 2.00% | 11/01/2010 | YST-ET |

## *Glossary of Terms*

**Admissions to Places of Amusement, Athletic, and Cultural Events** - sales of tickets and charges or fees to movie theaters, carnival rides, tourist attractions, swimming pools, bowling alleys, tennis courts, racquet ball courts, concerts, operas, ballets, sports contests, similar activities or events and membership fees, golf clubs, etc.

**Alcoholic Beverages** - alcoholic beverages as defined in SDCL 35-1-1 (on or off-sale liquor, wine, and beer).

**Eating Establishments** - businesses where the public is invited to eat, dine or purchase and carry out prepared food for immediate consumption, including snack bars and concession stands at movie theaters.

**General Sales and Use Tax Rate** - city sales and use tax rate that applies to all sales of tangible personal property and services transacted within the jurisdiction of the city unless specifically exempt or taxed at a higher rate as provided in the municipal sales and use tax ordinance or in state law.

**Lodging Accommodations** - lease or rental of hotel/motel rooms, campsites or other lodging accommodations for periods of less than twenty-eight consecutive days.

**Vending Machine Receipts** - includes receipts resulting from coin-operated devices that vend tangible personal property which are subject to the 4% state sales tax pursuant to SDCL 10-45-2. In addition to the state sales tax rate, the highest municipal sales tax rate applies to vending machines which sell multiple items which are taxed at different rates, unless the vendor maintains inventories and records documenting actual sales by type of item. For more information on coin-operated machines, see the table on page 10.

**Tourism Tax** – A 1.5% tourism tax is also imposed on many services and goods sold in South Dakota. For more information on this tax please download a copy of our Tourism Tax Facts at http://dor.sd.gov select Business Tax, then Publications. Or you can call our toll free number at 1-800-829-9188.

**Prepared Food** - for more information on the sale of prepared food listed in the chart on page 11 please download a copy of our Prepared Food Tax Fact at http://dor.sd.gov/: select Business Tax then Publications, or call our toll free number at 1-800-829-9188.

| Type of Machine | Tax on Machine | Tax on Repair Parts/Service | Tax on Receipts | Other |
|---|---|---|---|---|
| **Amusement** (includes pinball machines, jukeboxes, coin-operated pool tables, etc.) | State sales tax; no municipal sales tax | State sales tax; no municipal sales tax | 4% amusement device tax; no municipal sales tax | $12 decal is purchased annually in lieu of municipal sales tax |
| **Vending** | State and municipal sales tax | State and municipal sales tax | 4% state tax; municipal sales tax based on type of product; the highest rate applies if multiple items sold, unless vendor maintains records by type of item | Tax can be backed out of gross; call nearest Revenue office for the factor you may use in backing out the tax |
| **Washers/Dryers** | State and municipal sales tax | State and municipal sales tax | Exempt from state and municipal sales tax | Each machine must have a license, $16 - $20 annually, in lieu of state and municipal sales tax on gross receipts |
| **Video Lottery** | State sales tax; no municipal sales tax | State sales tax; no municipal sales tax | Exempt from state and municipal sales tax (city may implement a per machine fee) SDCL 10-58-11 | No decal required |
| **Slot Machines** (Deadwood) | State and municipal sales tax | State and municipal sales tax | Exempt from state and municipal sales tax | None |

RV-122

## *Application of Municipal Gross Receipts and Tourism Tax*

| Service | 4% State Sales Tax | Applicable Municipal Sales Tax | 1% Applicable Municipal Gross Receipts Tax | 1.5% Tourism Tax |
|---|---|---|---|---|
| **ADMISSIONS TO PLACES OF AMUSEMENT, CULTURAL OR ATHLETIC** | | | | |
| Admissions to Spectator events | X | X | X | X |
| Admissions to Visitor Attractions | X | X | X | X |
| Admissions to Movies | X | X | X | |
| Carnival Rides | X | X | X | X |
| Dances, except school sponsored | X | X | X | X |
| Sporting Events, except school sponsored | X | X | X | X |
| Concerts, Operas, Plays, Ballets | X | X | X | X |
| Fitness center: Daily or weekly passes | X | X | | |
| Fitness center: Memberships (except YWCA & YMCA) | X | X | | |
| Fitness center: YWCA and YMCA Membership and services only | Exempt | Exempt | Exempt | Exempt |
| Golf – Driving Ranges | X | X | X | X |
| Golf – Membership fees and Green Fees | X | X | X | |
| Golf - Miniature | X | X | X | X |
| Instruction fees for sports or other activities except ski instruction | X | X | | |
| Ski instruction | X | X | | X |
| Museum | X | X | X | X |
| Nonprofit historic sites | Exempt | Exempt | Exempt | Exempt |
| Recreational Court Rental – tennis, racquetball, volleyball, ice skating. Equipment rented with a recreational court is also subject to tourism tax. | X | X | | X |
| Repertory theater performances-nonprofit | Exempt | Exempt | Exempt | Exempt |
| Skiing, Lift Tickets, Season Pass, Daily Pass | X | X | | X |
| Swimming pool | X | X | X | |
| Waterslides - wave pools | X | X | X | X |
| Zoo | X | X | X | X |
| **RENTAL OF EQUIPMENT** | | | | |
| Picnic Equipment Rental | X | X | | X |
| Recreational Equipment Rental - golf clubs, skis, snow shoes, bumper cars, recreational water equipment. | X | X | | X |
| **LODGING** | | | | |
| Motels/Hotels/Bed & Breakfast | X | X | X | X |
| Campground Fees | X | X | X | X |
| **ALCOHOL** | | | | |
| Alcoholic Beverages, on or off sale | X | X | X | |
| Alcoholic Beverages sold at special events | X | X | X | X |
| **EATING ESTABLISHMENTS** | | | | |
| Restaurants, including Fast Food & Sit Down | X | X | X | |
| Catering Services | X | X | X | |
| Concession Stands | X | X | X | |

**Refer to SDCL 10-45D or the Tourism Tax Facts for a complete list of products and services subject to tourism tax.**

***Contact Us***

If you have a tax problem or question, feel free to contact the South Dakota Department of Revenue's toll-free help line at **1- 800-829-9188**, visit our web site at **http://dor.sd.gov/,** email us at **bustax@state.sd.us** or write us:


**South Dakota**
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