June 2016

South Dakota
Department of Revenue

Municipal Tax Information Bulletin

June 2016

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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 4.5% 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 4.5% 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) Cheyenne River Excise (CRST-ET) Cheyenne River Tourism (CRST-TT)	408-4 408-2 408-5	4.5% 2% 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) Crow Creek Excise (CCST-ET) Crow Creek Tourism (CCST-TT)	417-4 417-2 417-5	4.5% 2% 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) Oglala Excise (OGST-ET)	411-4 411-2	4.5% 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) Rosebud Excise (RBST-ET) Rosebud Tourism (RBST-TT)	412-4 412-2 412-5	4.5% 2% 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) Standing Rock Excise (SRST-ET) Standing Rock Tourism (SRST-TT)	413-4 413-2 413-5	4.5% 2% 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) Sisseton-Wahpeton Excise (SWO-ET)	414-4 414-2	4.5% 2%
Yankton Special Jurisdiction -includes 1) Fort Randall Casino, 2)Yankton Travel Plaza	Yankton Use (YST-UT) Yankton Excise (YST-ET)	418-4 418-2	4.5% 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 Jurisdiction	Code	Rate	Effective Date	End Date	Tax return Designation
Cheyenne Sales	408-4	4.5%	06/01/2016		CRST-ST
Cheyenne Sales	408-7	4.0%	03/01/1988	05/31/2016	CRST-OS
Cheyenne Excise	408-2	2.0%	01/01/1986		CRST-ET
Cheyenne Tourism	408-5	1.5%	10/01/2010		CRST-TT
Crow Creek Sales	417-4	4.5%	06/01/2016		CCST-ST
Crow Creek Sales	417-7	4.0%	06/01/2011	05/31/2016	CCST-OS
Crow Creek Excise	417-2	2.0%	06/01/2011		CC-ST-ET
Crow Creek Tourism	417-5	1.5%	06/01/2011		CCST-TT
Oglala Sales	411-4	4.5%	06/01/2016		OGST-ST
Oglala Sales	411-7	4.0%	03/01/1988	05/31/2016	OGST-OS
Oglala Excise	411-2	2.0%	05/01/1989		OGST-ET
Oglala Tourism	411-5	1.5%	06/01/2016		OGST-TT
Rosebud Sales	412-4	4.5%	06/01/2016		RBST-ST
Rosebud Sales	412-7	4.0%	03/01/1988	05/31/2016	RBST-OS
Rosebud Excise	412-2	2.0%	06/01/1984		RBST-ET
Rosebud Tourism	412-5	1.5%	11/01/2010		RBST-TT
Sisseton Wahpeton Use	414-4	4.5%	06/01/2016		SWO-UT
Sisseton Wahpeton Use	414-7	4.0%	01/01/2008	05/31/2016	SWO-OU
Sisseton Wahpeton Excise	414-2	2.0%	01/01/2008		SWO-ET
Standing Rock Sales	413-4	4.5%	06/01/2016		SRST-ST
Standing Rock Sales	413-7	4.0%	03/01/1991	05/31/2016	SRST-OS
Standing Rock Excise	413-2	2.0%	03/01/1991		SRST-ET
Standing Rock Tourism	413-5	1.5%	01/01/2009		SRST-TT
Yankton Sioux Use	418-4	4.5%	06/01/2016		YST-UT
Yankton Sioux Use	418-7	4.0%	11/01/2010	05/31/2016	YST-OU
Yankton Sioux Excise	418-2	2.0%	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 4.5% 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	4.5% 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	4.5% 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

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Application of Municipal Gross Receipts and Tourism Tax

Service	4.5% 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
Department of Revenue
Business Tax Division | 445 East Capitol Avenue | Pierre, SD 57501-3185

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Aberdeen, SD 57401

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Rapid City, SD 57701

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300 S. Sycamore Ave., Suite 102
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Watertown, SD 57201-5300

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Yankton, SD 57078-1951