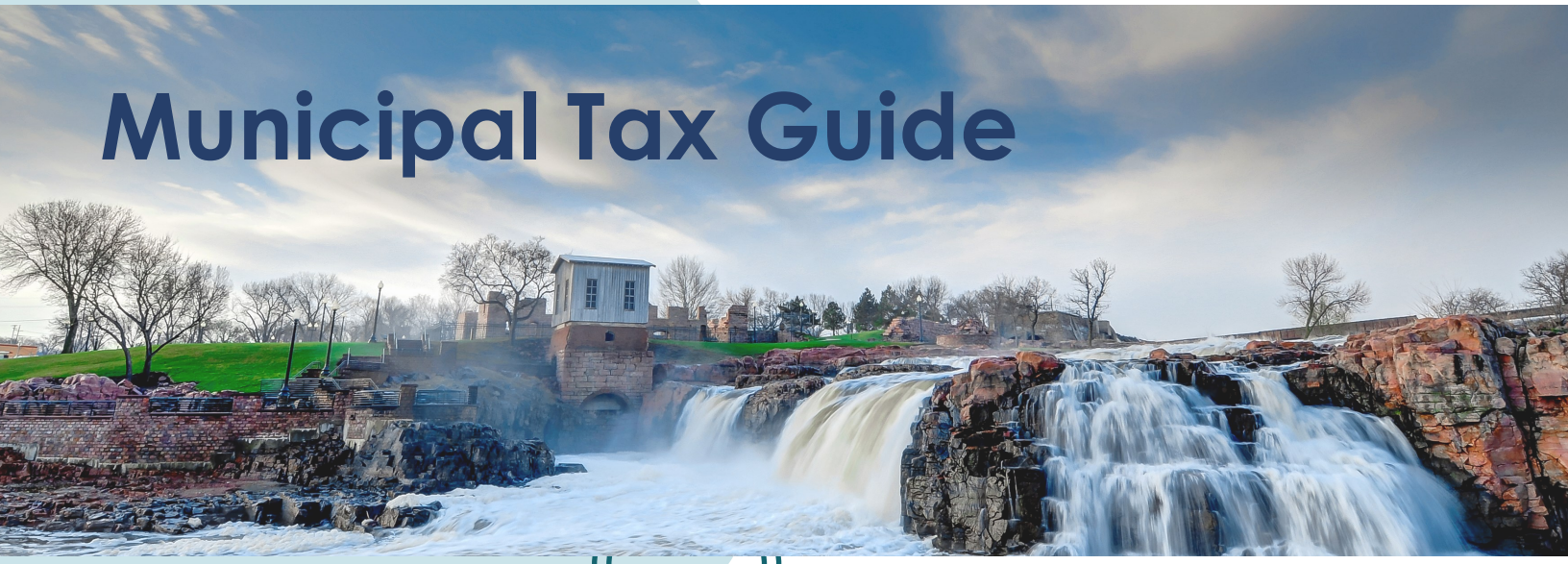
DEPARTMENT OF REVENUE

January 2020

Municipal Tax Guide



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CONTACT US

If you have any questions, please contact the **South Dakota Department of Revenue.**

Call toll-free: 1-800-829-9188
Business Tax Division Email: bustax@state.sd.us
Website: http://dor.sd.gov/
Mailing address and office location: South Dakota Department of Revenue
445 East Capitol Ave
Pierre, SD 57501

Aberdeen Office
14 South Main, Suite 1-C
Aberdeen, SD 57401

Mitchell Office
417 North Main, Suite 112
Mitchell, SD 57301

Rapid City Office
1520 Haines Avenue, Suite 3
Rapid City, SD 57701

Sioux Falls Office
300 South Sycamore Avenue, Suite 102
Sioux Falls, SD 57110

Watertown Office
715 South Maple
Watertown, SD 57201

Yankton Office
1900 Summit Street
Yankton, SD 57078

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 or use tax, and gross receipts tax. The South Dakota Department of Revenue is the administrative and enforcement agency for municipal sales or use tax, and gross receipts tax.

- 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 businesses licensed in South Dakota are also required to collect and remit municipal sales or use tax, and the municipal gross receipts tax.

Municipal sales tax applies when the customer purchases or receives the products or services within a city that imposes a tax.

Municipal use tax applies to all products or services when the applicable sales tax is not collected within a city that imposes a tax.

- The municipal use tax rate is based on the location where the product or service is used.
- Additional municipal use tax may be due if a product or service is used in a different city that imposes a higher rate than was previously paid.

The municipal gross receipts tax (MGRT) is in addition to the municipal sales tax. The MGRT 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 6 includes a detailed outline of what is included in MGRT. The table includes the municipality's name, current municipal tax rate, the tax code, and the MGRT code.
- If the municipality applies MGRT to these services or products, an "X" in the column will mean it is taxable.
- If there isn't an "X", the product or service is not subject to that municipality's MGRT.

South Dakota Taxes and Rates	
State Sales Tax and Use Tax – Applies to all sales or purchases of taxable products and services.	**4.5%**
Municipal Sales Tax and Use Tax – Applies to all sales of products and services that are subject to the state sales tax or use tax if the purchaser receives or uses the product or service in a municipality that imposes a sales tax or use tax.	**1 to 2%**
Municipal Gross Receipts Tax (MGRT) – Imposed on alcoholic beverages, eating establishments, lodging accommodations, admissions to places of amusement, athletic, and cultural events. MGRT is in addition to municipal sales tax and use tax.	**1%**

Municipalities may impose or amend a municipal tax only on January 1 and July 1.

Use the most recent municipal tax information bulletin to determine the proper tax rate. The updated rates are printed in the department's newsletter.

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.

Lodging Accommodations - Lease or rental of hotel/motel rooms, campsites, or other lodging accommodations for periods of less than 28 consecutive days.

Vending Machine Receipts - Includes receipts resulting from coin-operated devices that vend items which are subject to the state sales tax. For more information on coin-operated machines, see the table on the next page.

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, see the chart on Page 11 or review the Tourism Tax Fact.

Prepared Food - For more information on the sale of prepared food, see the chart on Page 11 or review the Prepared Food Tax Fact.

Tax Application on Special Devices

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 Department of 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

Special Jurisdictions

Currently, five Indian tribes in South Dakota have comprehensive tax collection agreements with the State that include, but are not limited to, sales, use, tourism, and contractor's excise taxes. The five Indian tribes with comprehensive tax collection agreements are Cheyenne River Sioux Tribe, Crow Creek Sioux Tribe, Oglala Sioux Tribe, Rosebud Sioux Tribe, and Standing Rock Sioux Tribe. Two Indian tribes have limited tax collection agreements that include, but are not limited to, use tax and contractor's excise tax. The two Indian tribes with limited tax collection agreements are the Sisseton Wahpeton Oyate and the Yankton Sioux Tribe.

The tax collection agreements ensure that all retail transactions or construction services on property included in a tax collection agreement are subject to the same taxes, tax rates, and exemptions as set forth in the agreement.

- All businesses, including those owned by tribal members, are responsible for remitting tax.

Indian country that is part of a tax collection agreement is considered a Special Jurisdiction. All tax due 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.

When a tax collection agreement includes sales tax, use tax, or contractor's excise tax, the following rules apply:

- **Sales Tax:** Retail sales of taxable products, services, and products delivered electronically that are purchased or delivered within Special Jurisdictions are subject to a 4.5% sales tax, plus applicable tourism tax.
- **Use Tax:** Products or services used in Special Jurisdictions are subject to 4.5% use tax if sales tax was not paid at the time of purchase.
- **Contractor's Excise Tax:** Receipts from construction services or realty improvement within Special Jurisdictions are subject to a 2% contractor's excise tax.

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 office whenever doing business within Indian country regarding additional licensing requirements that may be imposed by the tribe.

Special Jurisdiction Codes and Rates Chart

Special Jurisdiction	Tax Type (Tax Return Designation)	Code	Rate
Cheyenne River Special Jurisdiction	Cheyenne River Sales/Use (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	Crow Creek Sales/Use (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	Oglala Sales/Use (OGST-ST) Oglala Excise (OGST-ET) Oglala Tourism (OGST-TT)	411-4 411-2 411-5	4.5% 2% 1.5%
Rosebud Special Jurisdiction	Rosebud Sales/Use (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	Standing Rock Sales/Use (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	Sisseton Wahpeton Use (SWO-UT) Sisseton Wahpeton Excise (SWO-ET)	414-4 414-2	4.5% 2%
Yankton Special Jurisdiction	Yankton Use (YST-UT) Yankton Excise (YST-ET)	418-4 418-2	4.5% 2%

Municipal tax is reported under the appropriate city code on the City and Special Jurisdiction Calculation Detail section of the sales tax return.

Cities in Special Jurisdictions

The following South Dakota cities are located within Special Jurisdictions. Services received or products delivered within these cities should be reported under the Special Jurisdiction sales/use tax code. This table also indicates cities that have a municipal tax. The applicable code and rate are listed next to each city. If a city is not listed or does not have a code and rate listed, it does not have municipal tax.

Cheyenne River Special Jurisdiction					
	Code	Rate		Code	Rate
Bridger			Isabel	184-2	2.00%
Cherry Creek			Lantry		
Dupree	101-2	1.00%	La Plant		
Eagle Butte	102-2	2.00%	Ridgeview		
Firesteel			Timber Lake	345-2	2.00%
Glad Valley			Whitehorse		
Glencross					

Oglala (Pine Ridge) Special Jurisdiction					
	Code	Rate		Code	Rate
Batesland			Porcupine		
Kyle			Sharps Corner		
Long Valley			Wanblee		
Manderson			Wounded Knee		
Oglala					
Pine Ridge					

Standing Rock Special Jurisdiction					
	Code	Rate		Code	Rate
Bullhead			McLaughlin	220-2	2.00%
Keldron			Morristown	246-2	1.50%
Kenel			Trail City		
Little Eagle			Wakpala		
McIntosh	219-2	2.00%	Watauga		

Rosebud Special Jurisdiction					
	Code	Rate		Code	Rate
Mission	239-2	2.00%	Rosebud		
Okreek			St. Francis		
Parmelee					

Crow Creek Special Jurisdiction					
	Code	Rate		Code	Rate
Fort Thompson			Stephan		

Municipal Tax Charts

MUNICIPAL SALES TAX			GROSS RECEIPTS TAX (IN ADDITION TO MUNICIPAL SALES TAX)					
City	Jan. 2020 Rate	General Code	Jan. 2020 Rate	Tax Code	Lodging	Easting 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
Bradley	2.00%	038-2						
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	2.00%	046-2						
Bryant	2.00%	047-2						
Buffalo	2.00%	048-2						
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						

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MUNICIPAL SALES TAX			GROSS RECEIPTS TAX (IN ADDITION TO MUNICIPAL SALES TAX)					
City	Jan. 2020 Rate	General Code	Jan. 2020 Rate	Tax Code	Lodging	Easting Establishments	Alcohol	Admissions
Corsica	2.00%	082-2	1.00%	082-1	X	X	X	X
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
Dante	1.00%	090-2						
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	1.00%	121-1	X	X	X	
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	1.00%	160-1	X	X	X	X
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

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City	Jan. 2020 Rate	General Code	Jan. 2020 Rate	Tax Code	Lodging	Easting Establishments	Alcohol	Admissions
Hitchcock	1.00%	166-2						
Hosmer	2.00%	168-2						
Hot Springs	2.00%	169-2	1.00%	169-1	X	X	X	X
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						
Huron	2.00%	177-2	1.00%	177-1	X	X	X	X
Interior	2.00%	179-2	1.00%	179-1	X	X	X	X
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 City	1.00%	198-2						
Lake Norden	2.00%	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	2.00%	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	X
Mobridge	2.00%	243-2	1.00%	243-1	X	X	X	
Monroe	2.00%	244-2						
Montrose	2.00%	245-2						
Morristown	1.50%	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

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City	Jan. 2020 Rate	General Code	Jan. 2020 Rate	Tax Code	Lodging	Easting Establishments	Alcohol	Admissions
New Effington	2.00%	252-2						
New Underwood	2.00%	254-2						
Newell	2.00%	255-2						
Nisland	2.00%	256-2						
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	2.00%	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	2.00%	314-2						
Roslyn	3.00%	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	2.00%	347-2						

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MUNICIPAL SALES TAX			GROSS RECEIPTS TAX (IN ADDITION TO MUNICIPAL SALES TAX)					
City	Jan. 2020 Rate	General Code	Jan. 2020 Rate	Tax Code	Lodging	Easting Establishments	Alcohol	Admissions
Trent	2.00%	349-2						
Tripp	2.00%	350-2						
Tulare	1.00%	351-2						
Tyndall	2.00%	355-2						
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

The following table lists several tax types that if applicable are to be listed in the "City & Special Jurisdiction" section of the return.

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

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	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	

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DEPARTMENT OF REVENUE