

**South Dakota Department of Revenue - Municipal / Special Jurisdiction Tax Rate Chart  
Effective July 1 - December 31, 2026**

Municipality	Code	Rate %
Aberdeen*	001-2	2.0%
<b>Aberdeen</b>	<b>001-1</b>	<b>1.0%</b>
Akaska*	004-2	2.0%
Alcester*	006-2	2.0%
Alexandria*	007-2	2.0%
Alpena*	009-2	1.0%
Andover*	011-2	2.0%
Arlington*	013-2	2.0%
<b>Arlington</b>	<b>013-1</b>	<b>1.0%</b>
Armour*	014-2	2.0%
Artesian*	015-2	2.0%
Ashton*	016-2	2.0%
Astoria*	017-2	2.0%
Aurora*	019-2	2.0%
Avon*	020-2	2.0%
Baltic*	022-2	2.0%
<b>Baltic</b>	<b>022-1</b>	<b>1.0%</b>
Belle Fourche*	027-2	2.0%
<b>Belle Fourche</b>	<b>027-1</b>	<b>1.0%</b>
Belvidere*	028-2	2.0%
Beresford*	029-2	2.0%
<b>Beresford</b>	<b>029-1</b>	<b>1.0%</b>
Big Stone City*	031-2	2.0%
Bison*	032-2	2.0%
Blunt*	034-2	1.0%
<b>Blunt</b>	<b>034-1</b>	<b>1.0%</b>
Bonesteel*	035-2	2.0%
Bowdle*	036-2	2.0%
Box Elder*	037-2	2.0%
<b>Box Elder</b>	<b>037-1</b>	<b>1.0%</b>
Bradley*	038-2	2.0%
Brandon*	039-2	2.0%
<b>Brandon</b>	<b>039-1</b>	<b>1.0%</b>
Brandt*	040-2	2.0%
Bridgewater*	042-2	2.0%
Bristol*	043-2	2.0%
Britton*	044-2	2.0%
<b>Britton</b>	<b>044-1</b>	<b>1.0%</b>
Brookings*	045-2	2.0%
<b>Brookings</b>	<b>045-1</b>	<b>1.0%</b>
Bruce*	046-2	2.0%
Bryant*	047-2	2.0%
Buffalo*	048-2	2.0%
Burke*	053-2	2.0%
Camp Crook*	054-2	1.0%
Canistota*	055-2	2.0%
<b>Canistota</b>	<b>055-1</b>	<b>1.0%</b>
Canova*	056-2	1.95%
Canton*	057-2	2.0%
<b>Canton</b>	<b>057-1</b>	<b>1.0%</b>
Carthage*	061-2	2.0%
Castlewood*	062-2	2.0%
Cavour*	063-2	2.0%
Centerville*	065-2	2.0%
<b>Centerville</b>	<b>065-1</b>	<b>1.0%</b>
Central City*	066-2	2.0%
Chamberlain*	067-2	2.0%
<b>Chamberlain</b>	<b>067-1</b>	<b>1.0%</b>
Chancellor*	068-2	2.0%
<b>Chancellor</b>	<b>068-1</b>	<b>1.0%</b>
Clark*	073-2	2.0%
<b>Clark</b>	<b>073-1</b>	<b>1.0%</b>
Clear Lake*	075-2	2.0%

Municipality	Code	Rate %
Colman*	076-2	2.0%
Colome*	077-2	2.0%
<b>Colome</b>	<b>077-1</b>	<b>1.0%</b>
Colton*	078-2	2.0%
<b>Colton</b>	<b>078-1</b>	<b>1.0%</b>
Columbia*	079-2	2.0%
Conde*	080-2	2.0%
Corona*	081-2	2.0%
Corsica*	082-2	2.0%
<b>Corsica</b>	<b>082-1</b>	<b>1.0%</b>
Cresbard*	085-2	2.0%
Crooks*	087-2	2.0%
<b>Crooks</b>	<b>087-1</b>	<b>1.0%</b>
Custer*	088-2	2.0%
<b>Custer</b>	<b>088-1</b>	<b>1.0%</b>
Dallas*	089-2	2.0%
<b>Dallas</b>	<b>089-1</b>	<b>1.0%</b>
Dante*	090-2	2.0%
Davis*	091-2	2.0%
Deadwood*	093-2	2.0%
<b>Deadwood</b>	<b>093-1</b>	<b>1.0%</b>
Dell Rapids*	094-2	2.0%
<b>Dell Rapids</b>	<b>094-1</b>	<b>1.0%</b>
Delmont*	095-2	2.00%
De Smet*	092-2	2.0%
<b>De Smet</b>	<b>092-1</b>	<b>1.0%</b>
Dimock*	097-2	2.0%
Doland*	098-2	2.0%
Dupree*	101-2	1.0%
Eagle Butte*	102-2	2.0%
<b>Eagle Butte</b>	<b>102-1</b>	<b>1.0%</b>
Eden*	103-2	1.0%
Edgemont*	104-2	2.0%
<b>Edgemont</b>	<b>104-1</b>	<b>1.0%</b>
Egan*	105-2	2.0%
Elk Point*	106-2	2.0%
<b>Elk Point</b>	<b>106-1</b>	<b>1.0%</b>
Elkton*	107-2	2.0%
Emery*	110-2	2.0%
Erwin*	112-2	2.0%
Estelline*	113-2	2.0%
Ethan*	114-2	2.0%
Eureka*	115-2	2.0%
Fairfax*	117-2	2.0%
Fairview*	118-2	2.0%
Faith*	119-2	2.0%
<b>Faith</b>	<b>119-1</b>	<b>1.0%</b>
Faulkton*	121-2	2.0%
<b>Faulkton</b>	<b>121-1</b>	<b>1.0%</b>
Flandreau*	125-2	2.0%
<b>Flandreau</b>	<b>125-1</b>	<b>1.0%</b>
Florence*	126-2	2.0%
Fort Pierre*	129-2	2.0%
<b>Fort Pierre</b>	<b>129-1</b>	<b>1.0%</b>
Frankfort*	131-2	2.0%
Frederick*	132-2	1.0%
Freeman*	133-2	2.0%
<b>Freeman</b>	<b>133-1</b>	<b>1.0%</b>
Garretson*	138-2	2.0%
<b>Garretson</b>	<b>138-1</b>	<b>1.0%</b>
Gary*	139-2	2.0%
<b>Gary</b>	<b>139-1</b>	<b>1.0%</b>
Gayville*	140-2	2.0%

Municipality	Code	Rate %
Geddes*	141-2	2.0%
Gettysburg*	142-2	2.0%
<b>Gettysburg</b>	<b>142-1</b>	<b>1.0%</b>
Glenham*	145-2	2.0%
Gregory*	147-2	2.0%
<b>Gregory</b>	<b>147-1</b>	<b>1.0%</b>
Grenville*	148-2	2.0%
Groton*	149-2	2.0%
<b>Groton</b>	<b>149-1</b>	<b>1.0%</b>
Harrisburg*	151-2	2.0%
<b>Harrisburg</b>	<b>151-1</b>	<b>1.0%</b>
Harrold*	153-2	2.0%
Hartford*	154-2	2.0%
<b>Hartford</b>	<b>154-1</b>	<b>1.0%</b>
Hayti*	156-2	2.0%
Hazel*	157-2	1.0%
Hecla*	158-2	2.0%
Henry*	159-2	2.0%
Hermosa*	160-2	2.0%
<b>Hermosa</b>	<b>160-1</b>	<b>1.0%</b>
Herreid*	161-2	2.0%
Highmore*	164-2	2.0%
<b>Highmore</b>	<b>164-1</b>	<b>1.0%</b>
Hill City*	165-2	2.0%
<b>Hill City</b>	<b>165-1</b>	<b>1.0%</b>
Hitchcock*	166-2	1.0%
Hosmer*	168-2	2.0%
Hot Springs*	169-2	2.0%
<b>Hot Springs</b>	<b>169-1</b>	<b>1.0%</b>
Hoven*	171-2	2.0%
Howard*	172-2	2.0%
<b>Howard</b>	<b>172-1</b>	<b>1.0%</b>
Hudson*	174-2	2.0%
Humboldt*	175-2	2.0%
<b>Humboldt</b>	<b>175-1</b>	<b>1.0%</b>
Hurley*	176-2	2.0%
Huron*	177-2	2.0%
<b>Huron</b>	<b>177-1</b>	<b>1.0%</b>
Interior*	179-2	2.0%
<b>Interior</b>	<b>179-1</b>	<b>1.0%</b>
Ipswich*	181-2	2.0%
Irene*	182-2	2.0%
<b>Irene</b>	<b>182-1</b>	<b>1.0%</b>
Iroquois*	183-2	1.0%
Isabel*	184-2	2.0%
Java*	185-2	2.0%
Jefferson*	186-2	2.0%
Kadoka*	187-2	2.0%
<b>Kadoka</b>	<b>187-1</b>	<b>1.0%</b>
Kennebec*	190-2	2.0%
<b>Kennebec</b>	<b>190-1</b>	<b>1.0%</b>
Keystone*	192-2	2.0%
<b>Keystone</b>	<b>192-1</b>	<b>1.0%</b>
Kimball*	193-2	2.0%
<b>Kimball</b>	<b>193-1</b>	<b>1.0%</b>
Kranzburg*	194-2	2.0%
La Bolt*	196-2	1.0%
Lake Andes*	197-2	2.0%
Lake City*	198-2	2.0%
Lake Norden*	199-2	2.0%
Lake Preston*	200-2	2.0%
Lane*	201-2	2.0%
Langford*	202-2	2.0%

\* Indicates General Tax Rates

**Bold indicates Municipal Gross Receipts Tax (MGRT) Rates**

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Effective July 1 - December 31, 2026**

Municipality	Code	Rate %
<b>Clear Lake</b>	<b>075-1</b>	<b>1.0%</b>
Lead*	204-2	2.0%
<b>Lead</b>	<b>204-1</b>	<b>1.0%</b>
Lemmon*	206-2	2.0%
<b>Lemmon</b>	<b>206-1</b>	<b>1.0%</b>
Lennox*	207-2	2.0%
<b>Lennox</b>	<b>207-1</b>	<b>1.0%</b>
Leola*	208-2	2.0%
Lesterville*	209-2	2.0%
Letcher*	210-2	2.0%
<b>Letcher</b>	<b>210-1</b>	<b>1.0%</b>
Madison*	221-2	2.0%
<b>Madison</b>	<b>221-1</b>	<b>1.0%</b>
Marion*	226-2	2.0%
Martin*	227-2	2.0%
<b>Martin</b>	<b>227-1</b>	<b>1.0%</b>
McCook Lake*	Report to North Sioux City* 258-2	
McIntosh*	219-2	2.0%
McLaughlin*	220-2	2.0%
Mellette*	232-2	2.0%
Menno*	233-2	2.0%
Midland*	234-2	2.0%
Milbank*	235-2	2.0%
<b>Milbank</b>	<b>235-1</b>	<b>1.0%</b>
Miller*	237-2	2.0%
<b>Miller</b>	<b>237-1</b>	<b>1.0%</b>
Mission*	239-2	2.0%
Mitchell*	242-2	2.0%
<b>Mitchell</b>	<b>242-1</b>	<b>1.0%</b>
Mobridge*	243-2	2.0%
<b>Mobridge</b>	<b>243-1</b>	<b>1.0%</b>
Monroe*	244-2	2.0%
Montrose*	245-2	2.0%
Morristown*	246-2	1.5%
Mound City*	247-2	2.0%
Mount Vernon*	248-2	2.0%
<b>Mount Vernon</b>	<b>248-1</b>	<b>1.0%</b>
Murdo*	250-2	2.0%
<b>Murdo</b>	<b>250-1</b>	<b>1.0%</b>
New Effington*	252-2	2.0%
New Underwood*	254-2	2.0%
Newell*	255-2	2.0%
<b>Newell</b>	<b>255-1</b>	<b>1.0%</b>
Nisland*	256-2	2.0%
North Sioux City*	258-2	2.0%
<b>North Sioux City</b>	<b>258-1</b>	<b>1.0%</b>
Oacoma*	261-2	2.0%
<b>Oacoma</b>	<b>261-1</b>	<b>1.0%</b>
Oelrichs*	262-2	2.0%
Oldham*	266-2	2.0%
Olivet*	267-2	1.0%
Onida*	269-2	2.0%
Orient*	272-2	1.0%
Parker*	276-2	2.0%
Parkston*	277-2	2.0%
<b>Parkston</b>	<b>277-1</b>	<b>1.0%</b>
Peever*	279-2	2.0%
Philip*	280-2	2.0%
Pickstown*	281-2	2.0%
Piedmont*	282-2	2.0%
Pierpont*	283-2	2.0%

Municipality	Code	Rate %
<b>Pierre</b>	<b>284-1</b>	<b>1.0%</b>
Plankinton*	286-2	2.0%
Platte*	287-2	2.0%
<b>Platte</b>	<b>287-1</b>	<b>1.0%</b>
Pollock*	288-2	2.0%
Presho*	291-2	2.0%
Pringle*	292-2	2.0%
Pukwana*	294-2	2.0%
Quinn*	295-2	1.0%
<b>Quinn</b>	<b>295-1</b>	<b>1.0%</b>
Ramona*	297-2	2.0%
Rapid City*	298-2	2.0%
<b>Rapid City</b>	<b>298-1</b>	<b>1.0%</b>
Redfield*	301-2	2.0%
<b>Redfield</b>	<b>301-1</b>	<b>1.0%</b>
Reliance*	305-2	2.0%
<b>Reliance</b>	<b>305-1</b>	<b>1.0%</b>
Reville*	308-2	1.0%
Roscoe*	312-2	2.0%
Rosholt*	314-2	2.0%
Roslyn*	315-2	3.0%
Saint Lawrence*	320-2	2.0%
Salem*	322-2	2.0%
<b>Salem</b>	<b>322-1</b>	<b>1.0%</b>
Scotland*	324-2	2.0%
Selby*	325-2	2.0%
Sherman*	328-2	1.0%
Sioux Falls*	330-2	2.0%
<b>Sioux Falls</b>	<b>330-1</b>	<b>1.0%</b>
Sisseton*	331-2	2.0%
<b>Sisseton</b>	<b>331-1</b>	<b>1.0%</b>
South Shore*	333-2	2.0%
Spearfish*	334-2	2.0%
<b>Spearfish</b>	<b>334-1</b>	<b>1.0%</b>
Spencer*	335-2	2.0%
Springfield*	336-2	2.0%
Stickney*	337-2	2.0%
Stratford*	340-2	2.0%
Sturgis*	341-2	2.0%
<b>Sturgis</b>	<b>341-1</b>	<b>1.0%</b>
Summerset*	425-2	2.0%
<b>Summerset</b>	<b>425-1</b>	<b>1.0%</b>
Summit*	342-2	2.0%
Tabor*	343-2	2.0%
Tea*	344-2	2.0%
<b>Tea</b>	<b>344-1</b>	<b>1.0%</b>
Timber Lake*	345-2	2.0%
Toronto*	347-2	2.0%
Trent*	349-2	2.0%
Tripp*	350-2	2.0%
Tulare*	351-2	1.0%
Tyndall*	355-2	2.0%
Utica*	357-2	1.0%
Valley Springs*	359-2	2.0%
Veblen*	360-2	2.0%
Vermillion*	362-2	2.0%
<b>Vermillion</b>	<b>362-1</b>	<b>1.0%</b>
Viborg*	363-2	2.0%
<b>Viborg</b>	<b>363-1</b>	<b>1.0%</b>
Volga*	367-2	2.0%
Volin*	368-2	2.0%
Wagner*	369-2	2.0%

Municipality	Code	Rate %
<b>Wagner</b>	<b>369-1</b>	<b>1.0%</b>
Wakonda*	370-2	2.0%
Wall*	372-2	2.0%
<b>Wall</b>	<b>372-1</b>	<b>1.0%</b>
Wallace*	373-2	1.0%
Ward*	375-2	2.0%
Warner*	376-2	2.0%
Wasta*	377-2	1.0%
Watertown*	379-2	2.0%
<b>Watertown</b>	<b>379-1</b>	<b>1.0%</b>
Waubay*	380-2	2.0%
Webster*	382-2	2.0%
<b>Webster</b>	<b>382-1</b>	<b>1.0%</b>
Wentworth*	383-2	2.0%
Wessington*	384-2	2.0%
Wessington Springs*	385-2	2.0%
Westport*	386-2	2.0%
White*	388-2	2.0%
White Lake*	389-2	2.0%
<b>White Lake</b>	<b>389-1</b>	<b>1.0%</b>
White River*	391-2	2.0%
Whitewood*	393-2	2.0%
<b>Whitewood</b>	<b>393-1</b>	<b>1.0%</b>
Willow Lake*	394-2	2.0%
Wilmot*	395-2	2.0%
Winner*	397-2	2.0%
<b>Winner</b>	<b>397-1</b>	<b>1.0%</b>
Witten*	398-2	2.0%
Wolsey*	399-2	2.0%
Wood*	400-2	2.0%
Woonsocket*	401-2	2.0%
Worthing*	402-2	2.0%
<b>Worthing</b>	<b>402-1</b>	<b>1.0%</b>
Yale*	404-2	1.0%
Yankton*	405-2	2.0%
<b>Yankton</b>	<b>405-1</b>	<b>1.0%</b>
<b>Other Taxes</b>	<b>Code</b>	<b>Rate %</b>
Motor Vehicle	600-1	4.2%
Sioux Falls Lodging	800-1	1.0%
Telecommunication	900-1	4.0%
Tourism Tax	700-1	1.5%
<b>Special Jurisdiction</b>	<b>Code</b>	<b>Rate %</b>
Cheyenne Sales	408-4	4.2%
Cheyenne Excise	408-2	2.0%
Cheyenne Tourism	408-5	1.5%
Crow Creek Sales	417-4	4.2%
Crow Creek Excise	417-2	2.0%
Crow Creek Tourism	417-5	1.5%
Oglala Sales	411-4	4.2%
Oglala Excise	411-2	2.0%
Oglala Tourism	411-5	1.5%
Rosebud Sales	412-4	4.2%
Rosebud Excise	412-2	2.0%
Rosebud Tourism	412-5	1.5%
Sisseton Wahpeton Use	414-4	4.2%
Standing Rock Sales	413-4	4.2%
Standing Rock Excise	413-2	2.0%
Standing Rock Tourism	413-5	1.5%
Yankton Sioux Use	418-4	4.2%
Yankton Sioux Excise	418-2	2.0%