South Dakota Department of Revenue - Municipal / Special Jurisdiction Tax Rate Chart
Effective July 1 - December 31, 2023

Municipality	Code	Rate %
Aberdeen*	001-2	2.0%
Aberdeen	**001-1**	**1.0%**
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%
Armour*	014-2	2.0%
Artesian*	015-2	2.0%
Ashton*	016-2	2.0%
Astoria*	017-2	2.0%
Aurora*	019-2	1.0%
Avon*	020-2	2.0%
Baltic*	022-2	2.0%
Baltic	**022-1**	**1.0%**
Belle Fourche*	027-2	2.0%
Belle Fourche	**027-1**	**1.0%**
Belvidere*	028-2	2.0%
Beresford*	029-2	2.0%
Beresford	**029-1**	**1.0%**
Big Stone City*	031-2	2.0%
Bison*	032-2	2.0%
Blunt*	034-2	1.0%
Blunt	**034-1**	**1.0%**
Bonesteel*	035-2	2.0%
Bowdle*	036-2	2.0%
Box Elder*	037-2	2.0%
Box Elder	**037-1**	**1.0%**
Bradley*	038-2	2.0%
Brandon*	039-2	2.0%
Brandon	**039-1**	**1.0%**
Brandt*	040-2	2.0%
Bridgewater*	042-2	2.0%
Bristol*	043-2	2.0%
Britton*	044-2	2.0%
Britton	**044-1**	**1.0%**
Brookings*	045-2	2.0%
Brookings	**045-1**	**1.0%**
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%
Canistota	**055-1**	**1.0%**
Canova*	056-2	1.95%
Canton*	057-2	2.0%
Canton	**057-1**	**1.0%**
Carthage*	061-2	2.0%
Castlewood*	062-2	2.0%
Cavour*	063-2	2.0%
Centerville*	065-2	2.0%
Centerville	**065-1**	**1.0%**
Central City*	066-2	2.0%
Chamberlain*	067-2	2.0%
Chamberlain	**067-1**	**1.0%**
Chancellor*	068-2	2.0%
Chancellor	**068-1**	**1.0%**
Clark*	073-2	2.0%
Clear Lake*	075-2	2.0%
Clear Lake	**075-1**	**1.0%**
Colman*	076-2	2.0%

Municipality	Code	Rate %
Colome*	077-2	2.0%
Colome	**077-1**	**1.0%**
Colton*	078-2	2.0%
Colton	**078-1**	**1.0%**
Columbia*	079-2	2.0%
Conde*	080-2	2.0%
Corona*	081-2	2.0%
Corsica*	082-2	2.0%
Corsica	**082-1**	**1.0%**
Cresbard*	085-2	2.0%
Crooks*	087-2	2.0%
Crooks	**087-1**	**1.0%**
Custer*	088-2	2.0%
Custer	**088-1**	**1.0%**
Dallas*	089-2	2.0%
Dallas	**089-1**	**1.0%**
Dante*	090-2	2.0%
Davis*	091-2	2.0%
Deadwood*	093-2	2.0%
Deadwood	**093-1**	**1.0%**
Dell Rapids*	094-2	2.0%
Dell Rapids	**094-1**	**1.0%**
Delmont*	095-2	2.00%
De Smet*	092-2	2.0%
De Smet	**092-1**	**1.0%**
Dimock*	097-2	2.0%
Doland*	098-2	2.0%
Dupree*	101-2	1.0%
Eagle Butte*	102-2	2.0%
Eagle Butte	**102-1**	**1.0%**
Eden*	103-2	1.0%
Edgemont*	104-2	2.0%
Edgemont	**104-1**	**1.0%**
Egan*	105-2	2.0%
Elk Point*	106-2	2.0%
Elk Point	**106-1**	**1.0%**
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%
Faith	**119-1**	**1.0%**
Faulkton*	121-2	2.0%
Faulkton	**121-1**	**1.0%**
Flandreau*	125-2	2.0%
Flandreau	**125-1**	**1.0%**
Florence*	126-2	2.0%
Fort Pierre*	129-2	2.0%
Fort Pierre	**129-1**	**1.0%**
Frankfort*	131-2	2.0%
Frederick*	132-2	1.0%
Freeman*	133-2	2.0%
Freeman	**133-1**	**1.0%**
Garretson*	138-2	2.0%
Garretson	**138-1**	**1.0%**
Gary*	139-2	2.0%
Gary	**139-1**	**1.0%**
Gayville*	140-2	2.0%
Geddes*	141-2	2.0%

Municipality	Code	Rate %
Gettysburg*	142-2	2.0%
Gettysburg	**142-1**	**1.0%**
Glenham*	145-2	2.0%
Gregory*	147-2	2.0%
Gregory	**147-1**	**1.0%**
Grenville*	148-2	2.0%
Groton*	149-2	2.0%
Groton	**149-1**	**1.0%**
Harrisburg*	151-2	2.0%
Harrisburg	**151-1**	**1.0%**
Harrold*	153-2	2.0%
Hartford*	154-2	2.0%
Hartford	**154-1**	**1.0%**
Hayti*	156-2	2.0%
Hazel*	157-2	1.0%
Hecla*	158-2	1.0%
Henry*	159-2	2.0%
Hermosa*	160-2	2.0%
Hermosa	**160-1**	**1.0%**
Herreid*	161-2	2.0%
Highmore*	164-2	2.0%
Highmore	**164-1**	**1.0%**
Hill City*	165-2	2.0%
Hill City	**165-1**	**1.0%**
Hitchcock*	166-2	1.0%
Hosmer*	168-2	2.0%
Hot Springs*	169-2	2.0%
Hot Springs	**169-1**	**1.0%**
Hoven*	171-2	2.0%
Howard*	172-2	2.0%
Howard	**172-1**	**1.0%**
Hudson*	174-2	2.0%
Humboldt*	175-2	2.0%
Humboldt	**175-1**	**1.0%**
Hurley*	176-2	2.0%
Huron*	177-2	2.0%
Huron	**177-1**	**1.0%**
Interior*	179-2	2.0%
Interior	**179-1**	**1.0%**
Ipswich*	181-2	2.0%
Irene*	182-2	2.0%
Irene	**182-1**	**1.0%**
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%
Kadoka	**187-1**	**1.0%**
Kennebec*	190-2	2.0%
Kennebec	**190-1**	**1.0%**
Keystone*	192-2	2.0%
Keystone	**192-1**	**1.0%**
Kimball*	193-2	2.0%
Kimball	**193-1**	**1.0%**
Kranzburg*	194-2	2.0%
La Bolt*	196-2	1.0%
Lake Andes*	197-2	2.0%
Lake City*	198-2	1.0%
Lake Norden*	199-2	2.0%
Lake Preston*	200-2	2.0%
Lane*	201-2	2.0%
Langford*	202-2	2.0%
Lead*	204-2	2.0%

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

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Municipality	Code	Rate %
Lead	**204-1**	**1.0%**
Lemmon*	206-2	2.0%
Lemmon	**206-1**	**1.0%**
Lennox*	207-2	2.0%
Lennox	**207-1**	**1.0%**
Leola*	208-2	2.0%
Lesterville*	209-2	2.0%
Letcher*	210-2	2.0%
Letcher	**210-1**	**1.0%**
Madison*	221-2	2.0%
Madison	**221-1**	**1.0%**
Marion*	226-2	2.0%
Martin*	227-2	2.0%
Martin	**227-1**	**1.0%**
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%
Milbank	**235-1**	**1.0%**
Miller*	237-2	2.0%
Miller	**237-1**	**1.0%**
Mission*	239-2	2.0%
Mitchell*	242-2	2.0%
Mitchell	**242-1**	**1.0%**
Mobridge*	243-2	2.0%
Mobridge	**243-1**	**1.0%**
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%
Mount Vernon	**248-1**	**1.0%**
Murdo*	250-2	2.0%
Murdo	**250-1**	**1.0%**
New Effington*	252-2	2.0%
New Underwood*	254-2	2.0%
Newell*	255-2	2.0%
Nisland*	256-2	2.0%
North Sioux City*	258-2	2.0%
North Sioux City	**258-1**	**1.0%**
Oacoma*	261-2	2.0%
Oacoma	**261-1**	**1.0%**
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%
Parkston	**277-1**	**1.0%**
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%
Pierre*	284-2	2.0%
Pierre	**284-1**	**1.0%**

Municipality	Code	Rate %
Plankinton*	286-2	2.0%
Platte*	287-2	2.0%
Platte	**287-1**	**1.0%**
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%
Quinn	**295-1**	**1.0%**
Ramona*	297-2	2.0%
Rapid City*	298-2	2.0%
Rapid City	**298-1**	**1.0%**
Redfield*	301-2	2.0%
Redfield	**301-1**	**1.0%**
Reliance*	305-2	2.0%
Reliance	**305-1**	**1.0%**
Revillo*	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%
Salem	**322-1**	**1.0%**
Scotland*	324-2	2.0%
Selby*	325-2	2.0%
Sherman*	328-2	1.0%
Sioux Falls*	330-2	2.0%
Sioux Falls	**330-1**	**1.0%**
Sisseton*	331-2	2.0%
Sisseton	**331-1**	**1.0%**
South Shore*	333-2	1.0%
Spearfish*	334-2	2.0%
Spearfish	**334-1**	**1.0%**
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%
Sturgis	**341-1**	**1.0%**
Summerset*	425-2	2.0%
Summerset	**425-1**	**1.0%**
Summit*	342-2	2.0%
Tabor*	343-2	2.0%
Tea*	344-2	2.0%
Tea	**344-1**	**1.0%**
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%
Vermillion	**362-1**	**1.0%**
Viborg*	363-2	2.0%
Viborg	**363-1**	**1.0%**
Volga*	367-2	2.0%
Volin*	368-2	2.0%
Wagner*	369-2	2.0%

Municipality	Code	Rate %
Wakonda*	370-2	2.0%
Wall*	372-2	2.0%
Wall	**372-1**	**1.0%**
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%
Watertown	**379-1**	**1.0%**
Waubay*	380-2	2.0%
Webster*	382-2	2.0%
Webster	**382-1**	**1.0%**
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%
White Lake	**389-1**	**1.0%**
White River*	391-2	2.0%
Whitewood*	393-2	2.0%
Whitewood	**393-1**	**1.0%**
Willow Lake*	394-2	2.0%
Wilmot*	395-2	2.0%
Winner*	397-2	2.0%
Winner	**397-1**	**1.0%**
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%
Worthing	**402-1**	**1.0%**
Yale*	404-2	1.0%
Yankton*	405-2	2.0%
Yankton	**405-1**	**1.0%**

Other Taxes	Code	Rate %
Motor Vehicle	600-1	4.2%
Sioux Falls Lodging	800-1	1.0%
Telecommunication	900-1	4.0%
Tourism Tax	700-1	1.5%

Special Jurisdiction	Code	Rate %
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%

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Bold indicates Municipal Gross Receipts Tax (MGRT) Rates