



# Fiscal Year 2024 Annual Report

Our staff's talents extend well beyond our offices! The front and back cover photos were provided by staff! Front image by Kendra Baucom. Photos for the back cover were provided by Bobbie Tweedy, Deanna Ness, Lori Haupt, and Ryan Conway-Hay.

The FY2024 South Dakota Department of Revenue Annual Report is available in the "publications" section on the department's website at [dor.sd.gov](http://dor.sd.gov). The online report will be considered the most up-to-date and accurate version. Any corrections or modifications made to the report after the print version is issued will be noted in the online version on this page, along with a description of the correction or update.

State (SDCL ch. 20-13) and federal (Title VI of the Civil Rights Act of 1964, the Rehabilitation Act of 1973 as amended, and the Americans with Disabilities Act of 1990) laws require that the Department of Revenue provides services to all people without regard to race, color, creed, religion, sex, disability, ancestry, or national origin. The South Dakota Department of Revenue 2024 Annual Report is written and designed to make information accessible to the general reader. One hundred seventy-five copies of this document were printed at a cost of \$4.34 per document.

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# A Message From Secretary Houdyshell



“Ensuring the provision of fair and consistent tax administration for all individuals and businesses plays a crucial role in maintaining the stability and soundness of the state’s economy. My unwavering goal is for DOR to uphold integrity and equity in every interaction with our taxpayers and partners. ”

To the Honorable Governor Noem, the South Dakota Legislature, and my fellow South Dakotans,

The Department of Revenue had many accomplishments in Fiscal Year 2024, due in large part to our dedicated staff. Their hard work helps us uphold our mission of proactively providing fair and consistent revenue administration for South Dakota.

Improving the technology we offer our partners and stakeholders is important to us. We continuously strive to improve our processes. At the forefront is our new 605Drive portal, which will replace SDCars in February 2025. 605Drive will enhance motor vehicle transactions for the citizens of South Dakota. Many of our employees have been working hard this year preparing and building the foundations of this new system.

Our achievements extend beyond tax collection, motor vehicles, lottery, and gaming. Customer service continues to be a top priority for the Department of Revenue. We remain dedicated to providing excellent customer service and offer free educational opportunities on a range of topics. We encourage you to visit our website to register for upcoming seminars or to reach out for assistance. We are here to support you!

As we look forward to another successful year, I hope you enjoy our Fiscal Year 2024 Annual Report!

A handwritten signature in blue ink, appearing to read 'Michael Houdyshell', written in a cursive style.

Secretary Michael Houdyshell

# 2024-2027 DOR Strategic Plan

## Mission

Proactively providing fair and consistent revenue administration for South Dakota.

## Vision

To continue developing an efficient, accessible, and adaptable team of public servants leading South Dakota into the future.

## Core Values

### Dedication

*We are committed to the work we do and promise to push through challenges to achieve our goals.*

### Integrity

*We pride ourselves in being accountable to our stakeholders and partners, while being trustworthy stewards of public dollars.*

### Innovation

*We encourage forward thinking, embrace new ideas, foster a culture of creativity, and look for ways to improve customer and employee experiences.*

### Accountability

*We carry out our work with transparency and take responsibility for our actions and decisions.*

## Strategic Goals

### Training & Development

Enhancing the educational experience to make sure our team is equipped with the skills and knowledge needed to excel in their roles.

### Continuous Improvement

Continually looking for ways to improve by identifying our limitations, streamlining our processes and enhancing our skills and knowledge.

### External Education

Educating our customers on how to comply with the laws and to successfully use our resources and services to meet their personal and business goals.

### Technology Optimization

Ensure that all current DOR technology systems are being used to their fullest potential, and that we are planning effectively for future technology investments.

Throughout fiscal year 2024, Department of Revenue staff continued to implement the strategic plan by incorporating the four strategic directions in their ongoing work.

# Meet Our Leadership

Secretary  
Michael  
Houdyshell



Deputy  
Secretary  
Jason Evans



Audit  
Dan Webster

**We audit** the following tax types:

- Sales and Use
- Municipal Sales and Use
- Contractor's Excise
- Motor Fuel
- Mineral Severance
- Bank Franchise
- Tourism
- Tobacco

**We identify and resolve** errors made in tax reporting.



Business Tax  
Doug Schinkel

**We administer** the following taxes through licensing, education, compliance, license reviews, and collection of delinquent taxes on licensed and unlicensed businesses:

- Sales and Use
- Municipal Sales and Use
- Contractor's Excise
- Tourism
- Tobacco
- Alcohol
- Bank Franchise
- Severance
- 911 Surcharge

**We provide support** to the tribal tax collection agreements.

**We provide** professional services to the department:

- Budget, finance, and procurement
- Technology support
- Social media and public information requests
- Education, both internal and external
- Continuous improvement
- Strategic planning
- Project management



Administration  
Toni Richardson

**Chief Legal Counsel  
Kirsten Jasper**



**We provide:**

- Routine legal counsel to the department
- Investigative Services Bureau
- Legal representation regarding:
  - Audits
  - Jeopardy assessments
  - Relief agency requests
  - Motor vehicle issues
  - Alcohol license issues
  - Tax license revocations

**We collect:**

- Motor Vehicle Excise Tax
- Vehicle Registration Fees
- Motor Fuel Tax
- Special Fuel Tax

**We administer:**

- International Registration Plan (IRP)
- Unified Carrier Registrations (UCR)
- Commercial and Non-Commercial Motor Vehicle Licensing, Titling, and Registration
- International Fuel Tax Agreement (IFTA)

**We regulate:**

- Licensed Motor Vehicle Dealers



**Motor Vehicle  
Rosa Yaeger**

**Commission on Gaming  
Susan Christian**



We are comprised of five commissioners responsible for regulating the gaming industry in:

- City of Deadwood
- Pari-mutuel horse racing
- Pari-mutuel wagering

**We administer** Indian gaming compacts.

**Lottery  
Norm Lingle**



**We market:**

- Instant Tickets
- Lotto Games

**We regulate:**

- Video Lottery

**The Lottery Commission:**

- Establishes Policy
- Reviews and Approves Major Contracts and Procurements
- Consults on Management and Operation

**Property Tax  
Wendy Semmler**



In Property Tax, **we:**

- **Provide** oversight of county property tax systems
- **Assist** local governments by providing training and certification to directors of equalization
- **Administer** the telephone gross receipts tax, alternative tax for commercial wind farms, and rural electric tax

# Our Staff

## Nationwide Impact

The Department of Revenue's staff features a number of valued employees whose impact extends far beyond South Dakota. Below are the organizations in which they play a role.

- Streamlined Sales Tax Project
- Midwestern States Association of Tax Administrators (MSATA)
- International Association of Assessing Officers
- American Association of Motor Vehicle Administrators (AAMVA)
- Federation of Tax Administrators
- International Fuel Tax Association (IFTA)
- International Registration Plan
- National Association of Motor Vehicle Boards and Commissions
- National Odometer and Title Fraud Enforcement Association
- Multi State Lottery Association
- North American Association of State and Provincial Lotteries
- National Conference of State Liquor Administrators'

## Continuous Improvement

Continuous Improvement is an ongoing practice of creating and promoting a positive culture and environment focused on organization-wide performance, efficiency, collaboration, safety, and engagement.

The Department of Revenue has carried continuous improvement initiatives through a variety of Lean trainings and activities. Trainings are provided in-person and online for staff! Staff are also encouraged to present their own ideas on how to streamline and create more efficient processes.

20 improvement ideas were submitted by our staff between July 1, 2023-June 30, 2024.

10 ideas have been fully implemented.



257 LOYAL  
EMPLOYEES



2,808 YEARS OF  
PUBLIC SERVICE



# Education

The Department of Revenue continues to ensure that education is at the forefront of what we do every day. From our customers, other government agencies, and our DOR employees, we strive to ensure everyone receives the best service possible. How we educate continues to evolve. We are always looking for new ways to improve our way of doing business and we will continue to expand our educational lineup.

The department offers general seminars, on-site instructional presentations, online tutorials, and webinars.



Fiscal Year  
2024 By The  
Numbers

1,775  
Customers  
received  
training

107  
Tax Facts  
Publications

## Our Seminars Cover:

1. Auctioneers
2. Indian Country & Real Property Taxation
3. Sales and Use Tax - *Available online and in-person!*
4. Contractor's Excise Tax - *Available online and in-person!*
5. Property Tax
6. Tobacco Tax
7. Alcohol Tax
8. Motor Vehicle Excise Tax
9. Motor Vehicle Abandonment
10. Agriculture Business
11. Motor Fuel
12. IFTA & IRP

Is your group or organization looking for a customized presentation? Request one at [sddor.seamlessdocs.com/f/5007](https://sddor.seamlessdocs.com/f/5007)

Seminars  
are **FREE**  
of charge!

## Regional Tax Seminars

In Fiscal Year 2024, the Department of Revenue joined forces with our neighboring states!

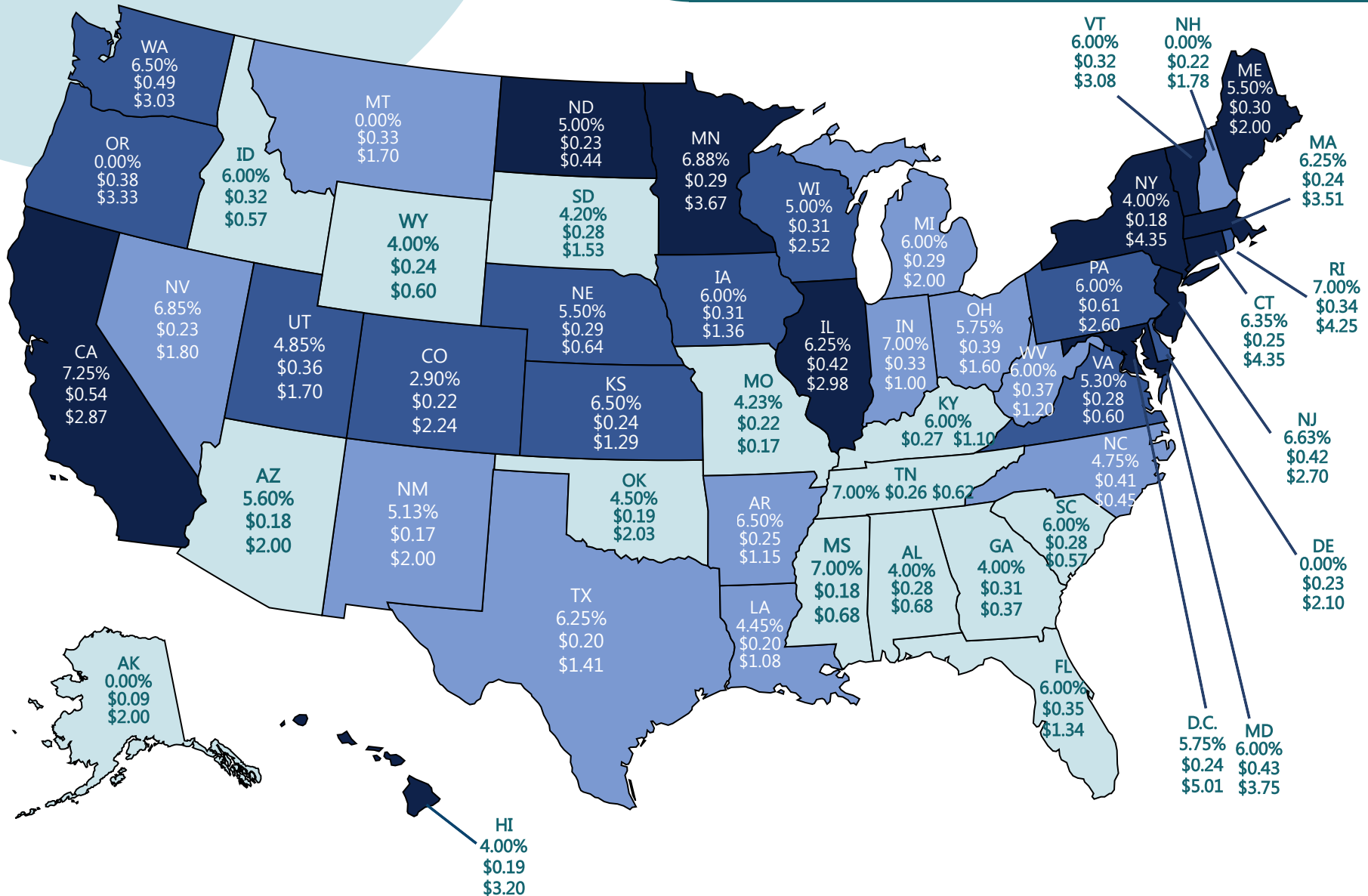
We came together with both Minnesota and North Dakota for sales tax and contractor's excise tax seminars.

# 50-State Comparison

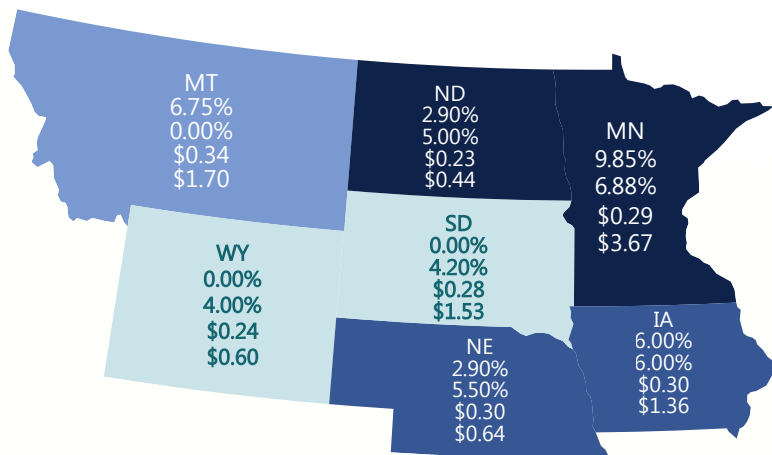
The three figures in each state are, top to bottom:

1. Sales tax rate
2. Gasoline tax per gallon
3. Cigarette tax per package of 20

The gradient represents each state's tax burden per capita -- the darker the color, the higher the burden. Local tax rates are not included unless mandatory. Data is provided by the Federation of Tax Administrators, Streamline, Tax Foundation, and as shown on individual government websites.



# Comparing the Region



The four figures in each state are, top to bottom:

- Individual Income Tax
- Sales tax rate
- Gas tax per gallon
- Cigarette Tax per package

## Total Tax Burden

At just **\$4,677**, South Dakota had the thirteenth lowest per capita state and local tax burden, according to the latest figures available from the Tax Foundation. The statistics listed below are per capita state tax burdens, State-Local Tax Burden as a Share of State Income and for all 50 states and the District of Columbia, from highest to lowest.

Rank	State	Per capita
1	District of Columbia	\$ 13,278
2	New York	\$ 10,266
3	Connecticut	\$ 9,458
4	California	\$ 9,175
5	New Jersey	\$ 9,803
6	Massachusetts	\$ 8,103
7	Hawaii	\$ 7,746
8	Vermont	\$ 7,552
9	Minnesota	\$ 7,458
10	Illinois	\$ 7,321
11	Maryland	\$ 7,243
12	North Dakota	\$ 7,005
13	Maine	\$ 6,825
14	Delaware	\$ 6,759
15	Washington	\$ 6,670
16	Oregon	\$ 6,494
17	Rhode Island	\$ 6,489

Rank	State	Per Capita
18	Colorado	\$ 6,418
19	Nebraska	\$ 6,355
20	Pennsylvania	\$ 6,259
21	Virginia	\$ 6,195
22	Kansas	\$ 5,944
23	Iowa	\$ 5,934
24	Utah	\$ 5,699
25	Wisconsin	\$ 5,698
26	New Hampshire	\$ 5,426
27	Indiana	\$ 5,371
28	Ohio	\$ 5,335
29	Wyoming	\$ 5,213
30	New Mexico	\$ 5,173
31	Montana	\$ 5,148
32	Nevada	\$ 5,131
33	Michigan	\$ 4,973
34	North Carolina	\$ 4,916

Rank	State	Per Capita
35	Texas	\$ 4,888
36	Arkansas	\$ 4,868
37	Louisiana	\$ 4,822
38	West Virginia	\$ 4,689
<b>39</b>	<b>South Dakota</b>	<b>\$ 4,677</b>
40	Kentucky	\$ 4,674
41	Arizona	\$ 4,667
42	Idaho	\$ 4,650
43	Missouri	\$ 4,643
44	Georgia	\$ 4,590
45	Oklahoma	\$ 4,480
46	South Carolina	\$ 4,440
47	Mississippi	\$ 4,435
48	Florida	\$ 4,405
49	Tennessee	\$ 4,272
50	Alabama	\$ 4,245
51	Alaska	\$ 4,192

## Top-10 Highest Tax Rates

### Sales Tax

- 1) California ..... 7.250%
- 2) Mississippi ..... 7.000%
- 3) Indiana ..... 7.000%
- 4) Rhode Island ..... 7.000%
- 5) Tennessee ..... 7.000%
- 6) Minnesota ..... 6.875%
- 7) Nevada ..... 6.850%
- 8) New Jersey ..... 6.625%
- 9) Arkansas ..... 6.500%
- 10) Kansas ..... 6.500%

### Gasoline Tax

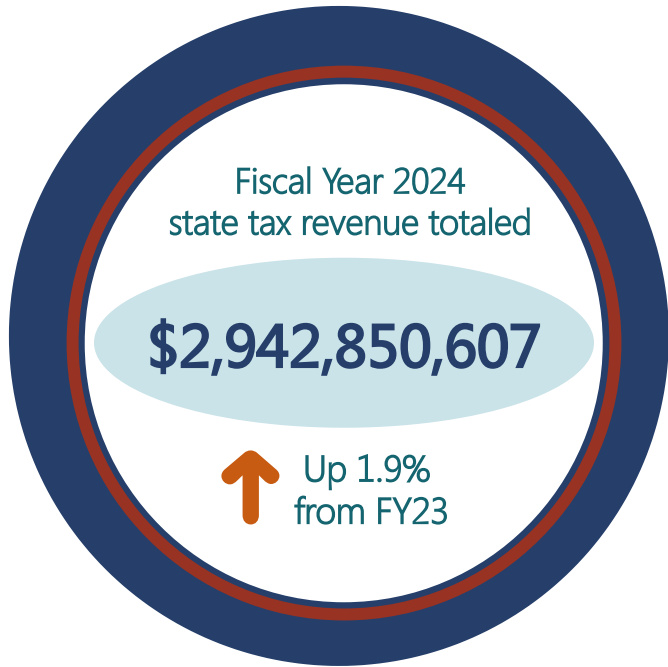
- 1) Pennsylvania ..... \$0.61
- 2) California ..... \$0.54
- 3) Washington ..... \$0.49
- 4) Maryland ..... \$0.43
- 5) Illinois ..... \$0.42
- 6) New Jersey ..... \$0.42
- 7) North Carolina ..... \$0.41
- 8) Ohio ..... \$0.39
- 9) Oregon ..... \$0.38
- 10) West Virginia ..... \$0.37

### Cigarette Tax

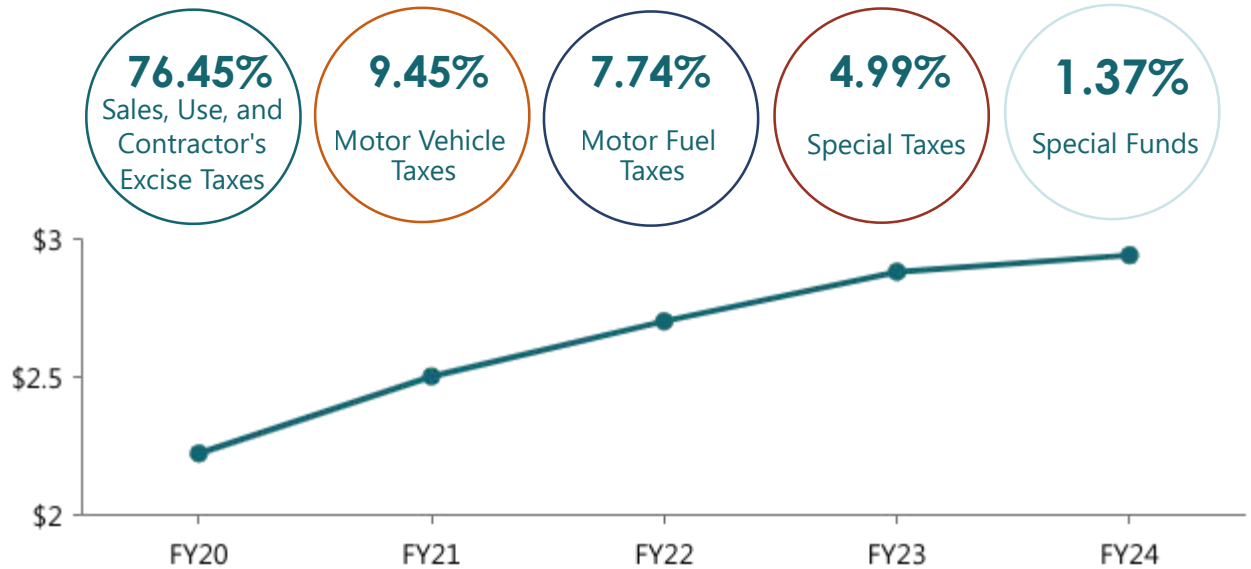
- 1) New York ..... \$4.35
- 2) Connecticut ..... \$4.35
- 3) Rhode Island ..... \$4.25
- 4) Maryland ..... \$3.75
- 5) Minnesota ..... \$3.67
- 6) Massachusetts ..... \$3.51
- 7) Oregon ..... \$3.33
- 8) Hawaii ..... \$3.20
- 9) Vermont ..... \$3.08
- 10) Washington ..... \$3.03

# Tax Revenue Summary

The Department of Revenue is the principal tax collection agency for the State of South Dakota and collects a number of different taxes and fees. These revenues are grouped into four main categories: sales, use, and contractor's excise taxes; motor fuel taxes; motor vehicle fees and taxes; and special taxes. Once collected, these revenues are distributed to three primary locations: the state general fund, local units of government, and the state highway fund.



## Fiscal Year 2024 Total Tax Revenue Breakdown



Fiscal Year	Sales, Use, and Excise Taxes	Special Funds*	Motor Fuel Taxes**	Motor Vehicle Fees***	Special Taxes****	Total	Percent Change
2020	\$ 1,623,878,853	\$ 59,543,442	\$ 210,522,720	\$ 205,008,909	\$ 123,254,243	\$ 2,222,208,167	3.2%
2021	\$ 1,848,797,042	\$ 60,098,147	\$ 212,249,954	\$ 241,311,993	\$ 146,096,556	\$ 2,508,553,692	12.9%
2022	\$ 2,056,093,516	\$ 58,050,207	\$ 222,935,830	\$ 250,490,291	\$ 156,701,537	\$ 2,733,095,400	9.0%
2023	\$ 2,223,744,180	\$ 62,138,774	\$ 214,530,094	\$ 263,232,300	\$ 124,982,372	\$ 2,888,627,720	5.7%
2024	\$ 2,244,879,869	\$ 40,212,281	\$ 227,201,031	\$ 277,525,930	\$ 153,031,496	\$ 2,942,850,607	1.9%
<b>Five Year Average</b>	<b>\$ 1,999,478,692</b>	<b>\$56,008,570</b>	<b>\$217,487,926</b>	<b>\$ 247,513,885</b>	<b>\$140,813,241</b>	<b>\$ 2,659,067,117</b>	

\* Special Funds include: Tourism Tax, 911 Emergency Surcharge, Water/Environment Fund, Intermediate Care Facility Tax, Motor Vehicle Leasing Fund, Telecom, and Reinvestment Payment/Building SD Fund.

\*\* Includes Tank Inspection Fees

\*\*\* Includes Unified Carrier Registration Fee

\*\*\*\* Cigarette Tax, Other Tobacco Products Tax, Cigarette License Fee, Liquor License Fee, Malt Beverage License Fee, Alcoholic Beverage Brand Registration Fee, Alcoholic Beverage Excise Tax, Alcoholic Beverage 2% Purchase Price Tax, Underage Penalty Fees, Bank Franchise Tax, Precious Metal Tax, Energy Mineral Tax, Coin Laundry License Fees, Amusement Device Fees (repealed July 2020), Bingo License Fees (repealed July 2022), and Bingo Tax (repealed July 2022).

# Business Tax

## Revenues

Tax Type	Fiscal Year 2022	Percent Change	Fiscal Year 2023	Percent Change	Fiscal Year 2024	Percent Change
Sales and Use - State	\$ 1,386,283,306	12.3%	\$ 1,480,572,850	6.8%	\$ 1,452,795,910	-1.90%
Contractor's Excise - State	\$ 155,823,772	7.9%	\$ 189,407,586	21.6%	\$ 216,712,589	14.4%
Sales and Use - Cities	\$ 500,910,766	9.6%	\$ 537,904,129	7.4%	\$ 559,034,708	3.9%
Sales, Use, and Contractor's Excise - Tribal	\$ 14,101,672	10.2%	\$ 15,859,616	12.5%	\$ 16,336,662	3.0%
Tourism Tax	\$ 18,250,643	40.8%	\$ 17,948,442	-1.7%	\$ 19,034,627	6.1%
911 Emergency/Prepaid Wireless Surcharge	\$ 13,349,790	0.3%	\$ 13,672,779	2.4%	\$ 13,805,064	1.0%
Water and Environment Fund	\$ 48,076	-53.9%	\$ 66,993	39.3%	\$ 582,466	769.4%
Intermediate Care Facility	\$ 1,362,758	-7.8%	\$ 1,643,746	20.6%	\$ 1,687,642	2.7%
Reinvestment Program	\$ 7,954,615	-67.6%	\$ 21,648,499	172.2%	\$ 5,102,482	-76.4%
Motor Vehicle Leasing Fund	\$ 2,982,653	63.9%	\$ 3,046,841	2.2%	\$ 3,100,475	1.8%
Telecommunication	\$ 4,480,763	-23.6%	\$ 4,111,455	-8.2%	\$ 3,526,782	-14.2%
Cigarette Tax - State	\$ 42,887,600	-7.7%	\$ 40,303,570	-6.0%	\$ 43,981,180	9.1%
Cigarette Tax - Tribal	\$ 2,298,619	2.8%	\$ 2,061,825	-10.3%	\$ 2,259,510	9.6%
Cigarette License Fees	\$ 21,311	44.2%	\$ 16,464	-22.7%	\$ 16,697	1.4%
Other Tobacco Products - State	\$ 11,731,177	7.0%	\$ 11,743,051	0.1%	\$ 11,793,202	0.4%
Other Tobacco Products - Tribal	\$ 327,769	7.8%	\$ 347,326	6.0%	\$ 360,304	3.7%
Liquor License Fees	\$ 222,383	4.5%	\$ 230,678	3.7%	\$ 227,160	-1.5%
Malt Beverage License Fees	\$ 427,957	-0.3%	\$ 448,862	4.9%	\$ 440,870	-1.8%
Alcoholic Beverage Brand Registration Fees	\$ 911,526	17.3%	\$ 917,890	0.7%	\$ 1,012,671	10.3%
Alcohol Beverage Excise Tax	\$ 18,103,708	4.2%	\$ 17,900,611	-1.1%	\$ 17,965,303	0.4%
Alcoholic Beverage 2% Purchase Price Tax	\$ 2,909,711	12.1%	\$ 2,936,973	0.9%	\$ 3,063,771	4.3%
Underage Penalty Fees	\$ 0	NA	\$ 38,000	100.0%	\$ 91,000	139.5%
Bank Franchise Tax	\$ 61,818,514	14.6%	\$ 48,141,622	-22.1%	\$ 60,717,993	26.1%
Precious Metals Tax	\$ 6,461,619	-28.6%	\$ 3,888,444	-39.8%	\$ 9,536,928	145.3%
Energy Mineral Tax	\$ 1,572,323	2.8%	\$ 1,769,161	12.5%	\$ 1,395,771	-21.1%
Coin Laundry License Fee	\$ 226,216	1.3%	\$ 197,469	-12.7%	\$ 218,260	10.5%
Coin Laundry License Fee - Tribal	\$ 4,127	83.2%	\$ 748	-81.9%	\$ 876	17.1%
Bingo License Fees*	\$ 25,000	25.0%	\$ 0	-100.0%	\$ 0	0.0%
Bingo Tax*	\$ 15,981	29.6%	\$ 833	-94.8%	\$ 0	-100.0%

\* Repealed July 1, 2022.

# Where the Money Went

Tax Type	General Fund	Local Government	Tribal Jurisdictions	Other
Sales and Use - State	100%	-	-	-
Contractor's Excise - State	100%	-	-	-
Sales and Use - Cities	-	100%	-	-
Sales, Use, Contractor's Excise -Tribal	-	-	100%	-
Tourism	-	-	-	100%
911 Emergency/Prepaid Wireless Surcharge	-	-	-	100%
Water and Enviroment Fund	-	-	-	100%
Intermediate Care Facility	100%	-	-	-
Reinvestment Program	-	-	-	100%
Motor Vehicle Leasing Fund	-	-	-	100%
Telecommunication	60%	40%	-	-
Cigarette Excise Tax	[1]	-	-	-
Cigarette License Fee	100%	-	-	-
Other Tobacco Products	[1]	-	-	-
Bank Franchise Tax [2]	26.66%	73.33%	-	-
Precious Metals Tax	100% [3]	-	-	-
Energy Minerals Severance Tax	50%	50%	-	-
Coin Operated Laundromat Fee	100%	-	-	-
Alcoholic Beverage 2% Purchase Price Tax	100%	-	-	-
Liquor License Fee	100%	-	-	-
Alcohol Beverage Brand Registration	100%	-	-	-
Alcohol Excise Tax	50%	50%	-	-
Malt Beverage License Fee	50%	50%	-	-

[1] The first \$30 million collected annually is deposited in the state general fund. The next \$5 million goes into the tobacco prevention and reduction trust fund. The remaining revenue in excess of \$35 million is deposited into the state general fund.

[2] An exception exists regarding credit card banks, with 95% of the revenue derived from the tax deposited into the state general fund while 5% goes to the county where the bank is located. When there is no physical presence in South Dakota, then 100% is deposited into the state general fund.

[3] Revenues from mining companies licensed after January 1, 1981 are split as follows: 80% to the state, 20% to the county of production (subject to a \$1 million per county cap).

# Municipalities

## Fiscal Year 2024 Changes

Arlington imposed municipal gross receipts tax.

255 municipalities imposed municipal sales & use taxes.

While cities set their own sales and use tax rates, the department is responsible for collecting the taxes.

Those revenues are then distributed to the taxing jurisdiction based on the amount collected for each city (shown on pgs. 14-16 of this report). These municipal sales and use tax revenues do not necessarily indicate the level of economic activity in these areas since municipalities vary in their tax rates and the size of their tax bases.

The maximum municipal sales tax rate in South Dakota is 2%, unless a city meets the provisions of SDCL 10-52-2.4.

Cities may impose a 1% municipal gross receipts tax (MGRT) in addition to the municipal sales tax. The municipal gross receipts tax can be imposed on alcoholic beverages, eating establishments, lodging accommodations, ticket sales and admissions to places of amusement, and athletic and cultural events.

## Indian Tribes

	Fiscal Year 2023		Fiscal Year 2024		ET Rate	Tourism	FY 2023	FY 2024
	ST Rate	UT Rate	ST Rate	UT Rate				
Cheyenne River Sioux Tribe	4.50%	4.50%	4.20%	4.20%	2%	1.50%	\$ 4,942,542	\$ 5,076,203
Crow Creek Sioux Tribe	4.50%	4.50%	4.20%	4.20%	2%	1.50%	\$ 1,029,660	\$ 953,212
Oglala Sioux Tribe	4.50%	4.50%	4.20%	4.20%	2%	1.50%	\$ 4,259,296	\$ 4,530,020
Rosebud Sioux Tribe	4.50%	4.50%	4.20%	4.20%	2%	1.50%	\$ 3,641,801	\$ 4,406,604
Sisseton-Wahpeton Oyate	-	4.50%		4.20%	2%	-	\$ 49,099	\$ 15,123
Standing Rock Sioux Tribe	4.50%	4.50%	4.20%	4.20%	2%	1.50%	\$ 1,936,881	\$ 1,346,169
Yankton Sioux Tribe	-	4.50%		4.20%	2%	-	\$ 337	\$ 9,331
<b>Totals</b>							<b>\$ 15,859,616</b>	<b>\$ 16,336,662</b>

The State of South Dakota and five Indian tribes have entered into comprehensive tax collection agreements that include state and tribal sales, use, and contractor's excise tax. The state has entered into more limited tax collection agreements with three other Indian tribes. On Indian country areas covered by a tax collection agreement, the state and the tribe each have the ability to tax certain individuals and certain transactions. All businesses are responsible for remitting tax. The tax remitted is then distributed between the state and the tribe based on each tribe's separate tax collection agreement.

#	City	MGRT Rate	Sales/Use Tax Rate	Fiscal Year 2023	Fiscal Year 2024	Percent Change
1	Aberdeen	1.0%	2.0%	\$ 22,551,831.63	\$ 23,035,184.79	2.14%
2	Akaska	-	2.0%	\$ 48,586.41	\$ 50,993.82	4.95%
3	Alcester	-	2.0%	\$ 258,184.84	\$ 289,331.15	12.06%
4	Alexandria	-	2.0%	\$ 190,394.53	\$ 211,204.33	10.93%
5	Alpena	-	1.0%	\$ 329,364.35	\$ 230,003.37	-30.17%
6	Andover	-	2.0%	\$ 35,062.88	\$ 38,776.51	10.59%
7	Arlington	1.0%	2.0%	\$ 682,633.76	\$ 680,915.28	-0.25%
8	Armour	-	2.0%	\$ 333,862.03	\$ 346,978.93	3.93%
9	Artesian	-	2.0%	\$ 28,765.71	\$ 32,434.02	12.75%
10	Ashton	-	2.0%	\$ 26,172.66	\$ 23,314.31	-10.92%
11	Astoria	-	2.0%	\$ 71,645.62	\$ 38,869.70	-45.75%
12	Aurora	1.0%	1.0%	\$ 116,408.38	\$ 173,044.57	48.65%
13	Avon	-	2.0%	\$ 180,147.14	\$ 179,710.80	-0.24%
14	Baltic	1.0%	2.0%	\$ 360,958.58	\$ 447,649.14	24.02%
15	Belle Fourche	1.0%	2.0%	\$ 4,430,834.37	\$ 4,193,648.34	-5.35%
16	Belvidere	-	2.0%	\$ 11,027.90	\$ 11,558.55	4.81%
17	Beresford	1.0%	2.0%	\$ 1,337,420.68	\$ 1,591,626.24	19.01%
18	Big Stone City	-	2.0%	\$ 435,482.28	\$ 408,917.52	-6.10%
19	Bison	-	2.0%	\$ 237,157.00	\$ 214,210.40	-9.68%
20	Blunt	1.0%	1.0%	\$ 59,579.13	\$ 55,948.68	-6.09%
21	Bonesteel	-	2.0%	\$ 128,311.32	\$ 117,281.67	-8.60%
22	Bowdle	-	2.0%	\$ 169,629.31	\$ 170,423.86	0.47%
23	Box Elder	1.0%	2.0%	\$ 4,510,073.79	\$ 4,664,112.30	3.42%
24	Bradley	-	2.0%	\$ 23,052.19	\$ 17,575.13	-23.76%
25	Brandon	1.0%	2.0%	\$ 5,454,684.02	\$ 5,832,383.43	6.92%
26	Brandt	-	2.0%	\$ 43,329.41	\$ 40,750.50	-5.95%
27	Bridgewater	-	2.0%	\$ 127,282.82	\$ 131,314.60	3.17%
28	Bristol	-	2.0%	\$ 85,908.91	\$ 90,314.49	5.13%
29	Britton	1.0%	2.0%	\$ 932,450.52	\$ 923,660.63	-0.94%
30	Brookings	1.0%	2.0%	\$ 19,573,010.62	\$ 21,745,390.74	11.10%
31	Bruce	-	2.0%	\$ 95,307.23	\$ 117,352.19	23.13%
32	Bryant	-	2.0%	\$ 400,836.70	\$ 395,718.26	-1.28%
33	Buffalo	-	2.0%	\$ 304,879.29	\$ 280,942.48	-7.85%
34	Buffalo Chip	-	-	\$ -	\$ -	NA
35	Burke	-	2.0%	\$ 343,310.55	\$ 363,248.10	5.81%
36	Camp Crook	-	1.0%	\$ 16,799.22	\$ 14,768.55	-12.09%
37	Canistota	1.0%	2.0%	\$ 375,093.48	\$ 302,529.18	-19.35%
38	Canova	-	1.95%	\$ 30,988.72	\$ 47,860.04	54.44%
39	Canton	1.0%	2.0%	\$ 1,523,057.29	\$ 1,657,105.89	8.80%
40	Carthage	-	2.0%	\$ 70,468.57	\$ 86,234.96	22.37%
41	Castlewood	-	2.0%	\$ 254,785.27	\$ 242,168.88	-4.95%
42	Cavour	-	2.0%	\$ 36,646.53	\$ 36,033.38	-1.67%
43	Centerville	1.0%	2.0%	\$ 272,311.06	\$ 335,828.05	23.33%
44	Central City	-	2.0%	\$ 97,500.09	\$ 100,845.39	3.43%
45	Chamberlain	1.0%	2.0%	\$ 2,095,499.46	\$ 2,147,041.47	2.46%
46	Chancellor	1.0%	2.0%	\$ 177,267.11	\$ 176,052.28	-0.69%
47	Clark	-	2.0%	\$ 636,409.47	\$ 659,428.44	3.62%
48	Clear Lake	1.0%	2.0%	\$ 761,955.38	\$ 638,450.17	-16.21%
49	Colman	-	2.0%	\$ 392,376.24	\$ 360,928.22	-8.01%
50	Colome	1.0%	2.0%	\$ 104,946.88	\$ 115,927.10	10.46%

#	City	MGRT Rate	Sales/Use Tax Rate	Fiscal Year 2023	Fiscal Year 2024	Percent Change
51	Colton	1.0%	2.0%	\$ 212,127.04	\$ 231,818.56	9.28%
52	Columbia	-	2.0%	\$ 63,985.60	\$ 46,056.23	-28.02%
53	Conde	-	2.0%	\$ 38,756.36	\$ 58,243.97	50.28%
54	Corona	-	2.0%	\$ 25,981.15	\$ 31,441.86	21.02%
55	Corsica	1.0%	2.0%	\$ 429,385.26	\$ 421,809.82	-1.76%
56	Cresbard	-	2.0%	\$ 11,565.95	\$ 31,189.69	169.67%
57	Crooks	1.0%	2.0%	\$ 395,832.25	\$ 358,382.95	-9.46%
58	Custer	1.0%	2.0%	\$ 2,669,646.98	\$ 2,885,431.57	8.08%
59	Dallas	1.0%	2.0%	\$ 76,127.04	\$ 68,963.54	-9.41%
60	Dante	-	2.0%	\$ 27,997.10	\$ 29,716.83	6.14%
61	Davis	-	2.0%	\$ 20,575.53	\$ 21,886.82	6.37%
62	De Smet	1.0%	2.0%	\$ 733,562.65	\$ 802,126.16	9.35%
63	Deadwood	1.0%	2.0%	\$ 5,549,728.03	\$ 6,025,732.71	8.58%
64	Dell Rapids	1.0%	2.0%	\$ 1,812,583.14	\$ 1,911,001.38	5.43%
65	Delmont	-	2.00%	\$ 42,401.71	\$ 41,703.54	-1.65%
66	Dimock	-	2.0%	\$ 76,215.35	\$ 91,506.70	20.06%
67	Doland	-	2.0%	\$ 64,260.81	\$ 69,179.69	7.65%
68	Dupree	-	1.0%	\$ 70,512.66	\$ 77,859.07	10.42%
69	Eagle Butte	1.0%	2.0%	\$ 699,198.42	\$ 773,341.54	10.60%
70	Eden	-	1.0%	\$ 34,663.55	\$ 37,715.80	8.81%
71	Edgemont	1.0%	2.0%	\$ 360,913.87	\$ 368,580.48	2.12%
72	Egan	-	2.0%	\$ 67,046.75	\$ 81,416.24	21.43%
73	Elk Point	1.0%	2.0%	\$ 857,574.98	\$ 830,425.61	-3.17%
74	Elkton	-	2.0%	\$ 322,553.68	\$ 325,990.34	1.07%
75	Emery	-	2.0%	\$ 206,238.13	\$ 224,852.17	9.03%
76	Erwin	-	2.0%	\$ 11,833.18	\$ 11,036.86	-6.73%
77	Estelline	-	2.0%	\$ 274,418.76	\$ 289,328.98	5.43%
78	Ethan	-	2.0%	\$ 93,172.32	\$ 82,026.04	-11.96%
79	Eureka	-	2.0%	\$ 395,541.28	\$ 384,614.64	-2.76%
80	Fairfax	-	2.0%	\$ 39,956.16	\$ 42,408.89	6.14%
81	Fairview	-	2.0%	\$ 11,697.62	\$ 11,837.59	1.20%
82	Faith	1.0%	2.0%	\$ 333,938.01	\$ 352,416.87	5.53%
83	Faulkton	1.0%	2.0%	\$ 426,981.77	\$ 478,117.07	11.98%
84	Flandreau	1.0%	2.0%	\$ 976,039.71	\$ 968,166.07	-0.81%
85	Florence	-	2.0%	\$ 81,009.30	\$ 71,478.49	-11.77%
86	Fort Pierre	1.0%	2.0%	\$ 2,035,348.34	\$ 2,208,893.80	8.53%
87	Frankfort	-	2.0%	\$ 35,424.30	\$ 30,241.66	-14.63%
88	Frederick	-	1.0%	\$ 57,699.74	\$ 41,615.60	-27.88%
89	Freeman	1.0%	2.0%	\$ 842,772.65	\$ 807,811.14	-4.15%
90	Garretson	1.0%	2.0%	\$ 622,741.17	\$ 647,403.43	3.96%
91	Gary	1.0%	2.0%	\$ 119,037.24	\$ 147,975.59	24.31%
92	Gayville	-	2.0%	\$ 69,669.12	\$ 85,316.79	22.46%
93	Geddes	-	2.0%	\$ 117,234.93	\$ 121,335.04	3.50%
94	Gettysburg	1.0%	2.0%	\$ 697,303.79	\$ 711,012.57	1.97%
95	Glenham	-	2.0%	\$ 33,595.91	\$ 35,531.21	5.76%
96	Gregory	1.0%	2.0%	\$ 1,037,502.06	\$ 992,476.47	-4.34%
97	Grenville	-	2.0%	\$ 22,710.94	\$ 20,897.33	-7.99%
98	Groton	1.0%	2.0%	\$ 806,452.50	\$ 781,568.31	-3.09%
99	Harrisburg	1.0%	2.0%	\$ 3,207,675.03	\$ 3,415,091.67	6.47%
100	Harrold	-	2.0%	\$ 69,668.41	\$ 62,676.82	-10.04%



#	City	MGRT Rate	Sales/Use Tax Rate	Fiscal Year 2023	Fiscal Year 2024	Percent Change
101	Hartford	1.0%	2.0%	\$ 1,681,395.72	\$ 1,877,080.26	11.64%
102	Hayti	-	2.0%	\$ 263,361.40	\$ 313,161.44	18.91%
103	Hazel	-	1.0%	\$ 31,454.96	\$ 24,794.10	-21.18%
104	Hecla	1.0%	1.0%	\$ 52,864.00	\$ 69,069.82	30.66%
105	Henry	-	2.0%	\$ 103,109.45	\$ 68,862.75	-33.21%
106	Hermosa	1.0%	2.0%	\$ 293,121.78	\$ 307,272.97	4.83%
107	Herreid	-	2.0%	\$ 372,177.69	\$ 331,349.31	-10.97%
108	Highmore	1.0%	2.0%	\$ 478,599.49	\$ 551,511.23	15.23%
109	Hill City	1.0%	2.0%	\$ 1,535,331.17	\$ 1,615,425.80	5.22%
110	Hitchcock	-	1.0%	\$ 34,600.39	\$ 33,136.34	-4.23%
111	Hosmer	-	2.0%	\$ 71,147.67	\$ 66,933.02	-5.92%
112	Hot Springs	1.0%	2.0%	\$ 2,422,616.24	\$ 2,563,349.51	5.81%
113	Hoven	-	2.0%	\$ 232,349.17	\$ 254,093.68	9.36%
114	Howard	1.0%	2.0%	\$ 529,902.93	\$ 512,507.81	-3.28%
115	Hudson	-	2.0%	\$ 170,715.88	\$ 200,840.10	17.65%
116	Humboldt	1.0%	2.0%	\$ 327,810.62	\$ 336,615.39	2.69%
117	Hurley	-	2.0%	\$ 97,796.15	\$ 110,111.74	12.59%
118	Huron	1.0%	2.0%	\$ 9,616,946.32	\$ 10,077,883.11	4.79%
119	Interior	1.0%	2.0%	\$ 67,637.71	\$ 79,187.66	17.08%
120	Ipswich	-	2.0%	\$ 480,496.35	\$ 535,440.14	11.43%
121	Irene	1.0%	2.0%	\$ 117,785.86	\$ 124,820.41	5.97%
122	Iroquois	-	1.0%	\$ 48,851.39	\$ 53,238.16	8.98%
123	Isabel	-	2.0%	\$ 124,255.70	\$ 122,213.92	-1.64%
124	Java	-	2.0%	\$ 33,580.98	\$ 25,392.25	-24.39%
125	Jefferson	-	2.0%	\$ 196,597.10	\$ 212,589.96	8.13%
126	Kadoka	1.0%	2.0%	\$ 437,465.59	\$ 419,218.59	-4.17%
127	Kennebec	1.0%	2.0%	\$ 159,071.49	\$ 181,776.95	14.27%
128	Keystone	1.0%	2.0%	\$ 1,309,047.26	\$ 1,378,354.59	5.29%
129	Kimball	1.0%	2.0%	\$ 610,858.56	\$ 604,346.00	-1.07%
130	Kranzburg	-	2.0%	\$ 61,768.09	\$ 70,012.24	13.35%
131	La Bolt	-	1.0%	\$ 22,693.40	\$ 19,932.06	-12.17%
132	Lake Andes	-	2.0%	\$ 278,231.67	\$ 299,445.28	7.62%
133	Lake City	1.0%	1.0%	\$ 14,586.91	\$ 18,174.33	24.59%
134	Lake Norden	-	2.0%	\$ 1,211,301.69	\$ 1,197,702.66	-1.12%
135	Lake Preston	-	2.0%	\$ 325,789.99	\$ 271,678.91	-16.61%
136	Lane	-	2.0%	\$ 10,310.10	\$ 6,337.07	-38.54%
137	Langford	-	2.0%	\$ 79,906.50	\$ 76,858.26	-3.81%
138	Lead	1.0%	2.0%	\$ 1,891,495.12	\$ 1,904,727.56	0.70%
139	Lemmon	1.0%	2.0%	\$ 857,316.16	\$ 845,178.13	-1.42%
140	Lennox	1.0%	2.0%	\$ 1,147,738.00	\$ 1,100,841.55	-4.09%
141	Leola	-	2.0%	\$ 110,663.31	\$ 128,670.29	16.27%
142	Lesterville	-	2.0%	\$ 35,668.97	\$ 41,265.88	15.69%
143	Letcher	1.0%	2.0%	\$ 47,005.59	\$ 41,914.55	-10.83%
144	Madison	1.0%	2.0%	\$ 4,721,653.63	\$ 5,302,638.36	12.30%
145	Marion	-	2.0%	\$ 386,450.82	\$ 405,902.87	5.03%
146	Martin	1.0%	2.0%	\$ 744,515.27	\$ 723,782.95	-2.78%
147	McIntosh	-	2.0%	\$ 53,944.80	\$ 59,306.65	9.94%
148	McLaughlin	-	2.0%	\$ 340,631.96	\$ 193,665.30	-43.15%
149	Mellette	-	2.0%	\$ 114,063.30	\$ 136,403.29	19.59%
150	Menno	-	2.0%	\$ 312,243.79	\$ 305,460.72	-2.17%

#	City	MGRT Rate	Sales/Use Tax Rate	Fiscal Year 2023	Fiscal Year 2024	Percent Change
151	Midland	-	2.0%	\$ 100,634.58	\$ 98,659.72	-1.96%
152	Milbank	1.0%	2.0%	\$ 3,999,450.97	\$ 4,560,363.55	14.02%
153	Miller	1.0%	2.0%	\$ 1,068,093.51	\$ 1,067,671.94	-0.04%
154	Mission	-	2.0%	\$ 630,503.27	\$ 644,801.58	2.27%
155	Mitchell	1.0%	2.0%	\$ 15,045,951.00	\$ 15,992,983.94	6.29%
156	Mobridge	1.0%	2.0%	\$ 2,184,623.32	\$ 2,239,232.83	2.50%
157	Monroe	-	2.0%	\$ 16,955.50	\$ 17,956.55	5.90%
158	Montrose	-	2.0%	\$ 113,673.22	\$ 122,358.44	7.64%
159	Morristown	-	1.5%	\$ 13,373.25	\$ 10,636.60	-20.46%
160	Mound City	-	2.0%	\$ 25,603.90	\$ 23,720.62	-7.36%
161	Mount Vernon	1.0%	2.0%	\$ 143,727.23	\$ 126,645.82	-11.88%
162	Murdo	1.0%	2.0%	\$ 523,460.50	\$ 575,097.67	9.86%
163	New Effington	-	2.0%	\$ 82,869.84	\$ 88,801.11	7.16%
164	New Underwood	-	2.0%	\$ 183,621.93	\$ 185,765.06	1.17%
165	Newell	-	2.0%	\$ 336,623.97	\$ 401,153.50	19.17%
166	Nisland	-	2.0%	\$ 31,634.54	\$ 30,883.16	-2.38%
167	North Sioux City	1.0%	2.0%	\$ 5,018,409.90	\$ 4,928,625.81	-1.79%
168	Oacoma	1.0%	2.0%	\$ 762,589.99	\$ 814,017.01	6.74%
169	Oelrichs	-	2.0%	\$ 76,775.54	\$ 52,294.63	-31.89%
170	Oldham	-	2.0%	\$ 25,716.52	\$ 23,939.45	-6.91%
171	Olivet	-	1.0%	\$ 11,796.91	\$ 16,081.10	36.32%
172	Onida	-	2.0%	\$ 282,114.38	\$ 301,067.61	6.72%
173	Orient	-	1.0%	\$ 14,453.92	\$ 15,370.62	6.34%
174	Parker	-	2.0%	\$ 537,220.57	\$ 548,946.64	2.18%
175	Parkston	1.0%	2.0%	\$ 994,713.77	\$ 1,020,027.12	2.54%
176	Peever	-	2.0%	\$ 25,619.36	\$ 26,730.02	4.34%
177	Philip	-	2.0%	\$ 659,851.55	\$ 683,237.31	3.54%
178	Pickstown	-	2.0%	\$ 149,775.90	\$ 149,863.69	0.06%
179	Piedmont	-	2.0%	\$ 414,821.39	\$ 437,863.77	5.55%
180	Pierpont	-	2.0%	\$ 26,067.21	\$ 24,302.76	-6.77%
181	Pierre	1.0%	2.0%	\$ 10,701,372.78	\$ 11,473,840.64	7.22%
182	Plankinton	-	2.0%	\$ 353,866.42	\$ 356,364.33	0.71%
183	Platte	1.0%	2.0%	\$ 1,022,668.06	\$ 1,116,683.07	9.19%
184	Pollock	-	2.0%	\$ 144,082.23	\$ 168,385.75	16.87%
185	Presho	-	2.0%	\$ 242,540.73	\$ 239,294.78	-1.34%
186	Pringle	-	2.0%	\$ 40,366.07	\$ 42,861.17	6.18%
187	Pukwana	-	2.0%	\$ 68,616.08	\$ 70,912.95	3.35%
188	Quinn	1.0%	1.0%	\$ 18,588.68	\$ 8,973.28	-51.73%
189	Ramona	-	2.0%	\$ 36,802.39	\$ 34,435.19	-6.43%
190	Rapid City	1.0%	2.0%	\$ 83,665,986.18	\$ 86,121,117.90	2.93%
191	Redfield	1.0%	2.0%	\$ 1,240,699.25	\$ 1,317,135.83	6.16%
192	Reliance	1.0%	2.0%	\$ 89,847.81	\$ 88,642.73	-1.34%
193	Reville	-	1.0%	\$ 27,972.38	\$ 41,618.01	48.78%
194	Roscoe	-	2.0%	\$ 179,417.29	\$ 173,965.59	-3.04%
195	Rosholt	-	2.0%	\$ 184,072.71	\$ 194,525.78	5.68%
196	Roslyn	-	3.0%	\$ 89,847.43	\$ 98,250.01	9.35%
197	Saint Lawrence	-	2.0%	\$ 68,366.55	\$ 84,882.42	24.16%
198	Salem	1.0%	2.0%	\$ 689,191.60	\$ 667,831.69	-3.10%
199	Scotland	-	2.0%	\$ 420,321.25	\$ 401,660.99	-4.44%
200	Selby	-	2.0%	\$ 338,413.20	\$ 411,387.65	21.56%

#	City	MGRT Rate	Sales/Use Tax Rate	Fiscal Year 2023	Fiscal Year 2024	Percent Change
201	Sherman	-	1.0%	\$ 11,113.52	\$ 14,270.01	28.40%
202	Sioux Falls	1.0%	2.0%	\$ 192,089,305.07	\$ 199,376,801.95	3.79%
203	Sisseton	1.0%	2.0%	\$ 1,491,896.05	\$ 1,543,086.72	3.43%
204	South Shore	-	1.0%	\$ 18,214.28	\$ 19,725.67	8.30%
205	Spearfish	1.0%	2.0%	\$ 12,971,013.76	\$ 13,135,887.72	1.27%
206	Spencer	-	2.0%	\$ 42,342.33	\$ 35,155.33	-16.97%
207	Springfield	-	2.0%	\$ 326,739.55	\$ 287,817.72	-11.91%
208	Stickney	-	2.0%	\$ 190,002.93	\$ 179,629.82	-5.46%
209	Stratford	-	2.0%	\$ 33,945.21	\$ 35,871.98	5.68%
210	Sturgis	1.0%	2.0%	\$ 5,196,824.15	\$ 5,298,415.48	1.95%
211	Summerset	1.0%	2.0%	\$ 1,096,861.24	\$ 1,220,667.51	11.29%
212	Summit	-	2.0%	\$ 318,501.61	\$ 305,153.05	-4.19%
213	Tabor	-	2.0%	\$ 156,117.36	\$ 155,847.13	-0.17%
214	Tea	1.0%	2.0%	\$ 3,866,382.82	\$ 4,413,094.51	14.14%
215	Timber Lake	-	2.0%	\$ 283,007.57	\$ 320,840.11	13.37%
216	Toronto	-	2.0%	\$ 150,224.00	\$ 157,403.37	4.78%
217	Trent	-	2.0%	\$ 41,393.73	\$ 56,102.07	35.53%
218	Tripp	-	2.0%	\$ 154,383.83	\$ 148,057.30	-4.10%
219	Tulare	-	1.0%	\$ 114,933.82	\$ 105,366.42	-8.32%
220	Tyndall	-	2.0%	\$ 447,960.20	\$ 478,237.19	6.76%
221	Utica	-	1.0%	\$ 9,664.07	\$ 8,248.26	-14.65%
222	Valley Springs	-	2.0%	\$ 197,274.04	\$ 217,074.81	10.04%
223	Veblen	-	2.0%	\$ 92,567.35	\$ 97,316.38	5.13%
224	Vermillion	1.0%	2.0%	\$ 5,225,644.57	\$ 5,936,794.96	13.61%
225	Viborg	1.0%	2.0%	\$ 384,298.48	\$ 381,489.78	-0.73%
226	Volga	-	2.0%	\$ 825,139.66	\$ 840,679.67	1.88%
227	Volin	-	2.0%	\$ 30,062.38	\$ 28,561.68	-4.99%
228	Wagner	-	2.0%	\$ 1,005,063.57	\$ 1,003,653.04	-0.14%
229	Wakonda	-	2.0%	\$ 141,425.40	\$ 139,451.08	-1.40%
230	Wall	1.0%	2.0%	\$ 1,799,799.10	\$ 1,837,475.93	2.09%
231	Wallace	-	1.0%	\$ 27,527.50	\$ 13,209.83	-52.01%
232	Ward	-	2.0%	\$ 32,971.93	\$ 34,065.68	3.32%
233	Warner	-	2.0%	\$ 104,789.71	\$ 90,608.75	-13.53%
234	Wasta	-	1.0%	\$ 7,135.74	\$ 8,568.02	20.07%
235	Watertown	1.0%	2.0%	\$ 22,102,106.99	\$ 22,510,410.46	1.85%
236	Waubay	-	2.0%	\$ 207,370.54	\$ 224,553.58	8.29%
237	Webster	1.0%	2.0%	\$ 1,318,161.37	\$ 1,313,607.43	-0.35%
238	Wentworth	-	2.0%	\$ 96,001.65	\$ 93,663.32	-2.44%
239	Wessington	-	2.0%	\$ 119,472.75	\$ 132,717.58	11.09%
240	Wessington Springs	-	2.0%	\$ 404,771.85	\$ 421,386.94	4.10%
241	Westport	-	2.0%	\$ 21,168.17	\$ 32,636.39	54.18%
242	White	-	2.0%	\$ 111,342.84	\$ 129,415.96	16.23%
243	White Lake	1.0%	2.0%	\$ 105,286.76	\$ 96,692.36	-8.16%
244	White River	-	2.0%	\$ 209,427.70	\$ 227,762.95	8.75%
245	Whitewood	1.0%	2.0%	\$ 398,308.90	\$ 429,874.60	7.92%
246	Willow Lake	-	2.0%	\$ 106,969.60	\$ 140,115.97	30.99%
247	Wilmot	-	2.0%	\$ 182,763.68	\$ 172,788.08	-5.46%
248	Winner	1.0%	2.0%	\$ 2,183,338.41	\$ 2,171,325.84	-0.55%
249	Witten	-	2.0%	\$ 8,090.81	\$ 30,128.65	272.38%
250	Wolsey	-	2.0%	\$ 202,020.50	\$ 199,369.58	-1.31%
251	Wood	-	2.0%	\$ 13,816.24	\$ 20,370.25	47.44%
252	Woonsocket	-	2.0%	\$ 279,739.80	\$ 288,354.30	3.08%
253	Worthing	1.0%	2.0%	\$ 210,615.86	\$ 209,494.21	-0.53%
254	Yale	-	1.0%	\$ 14,158.74	\$ 13,356.08	-5.67%
255	Yankton	1.0%	2.0%	\$ 13,190,788.90	\$ 13,625,159.12	3.29%

# Statewide Totals

During Fiscal Year 2024, \$559,034,708.10 in municipal taxes were collected throughout the state. This is a 3.99% increase from Fiscal Year 2023's total of \$537,578,489.



## Sales Tax Rate Lookup

Our Sales Tax Rate Lookup allows you to instantly find tax rates for any South Dakota addresses.

Simply type in any South Dakota address to find your rates.

You may also upload an Excel spreadsheet to find rates for separate transactions in multiple municipalities.

To get started, visit the department website and click on the Sales Tax Rate Lookup logo under online services.

# Special Events

Revenue agents license vendors to collect state sales and tourism taxes, and municipal taxes at various special events across the state throughout the year. The table below compares taxes collected at South Dakota's largest special events during Fiscal Year 2024 to the previous year.

Event	Fiscal Year 2023*	Fiscal Year 2024*	Percent Change
Black Hills Stock Show	\$ 55,104.39	\$ 63,063.47	14.44%
Brown County Fair	\$ 29,042.09	\$ 40,513.31	39.50%
South Dakota State Fair	\$ 245,017.14	\$ 233,018.71	-4.90%
Sturgis Motorcycle Rally**	\$1,192,943.11	\$1,114,230.41	-6.60%
Southern Hills Rally***	\$ 514,253.56	\$ 482,123.74	-6.25%
Central States Fair	\$ 61,362.11	\$ 63,800.44	3.97%
Sioux Empire Fair	\$ 47,371.07	\$ 11,553.81	-75.61%
<b>Total</b>	<b>\$2,145,093.47</b>	<b>\$2,008,303.89</b>	<b>-6.38%</b>

\* Total Tax includes state, municipal, municipal gross receipts, and tourism taxes

\*\* The Sturgis Motorcycle Rally includes Meade, Lawrence, Butte, Pennington, Custer, and Fall River Counties, as well as the cities within those counties.

\*\*\* Southern Hills Rally includes Pennington, Custer, and Fall River Counties, as well as the cities within those counties



## The DOR staff could be at a city near you!

Each year, our staff attend special events throughout the state. Whether we are hosting our DOR Annual Assessor School, giving back through community clean up, or staffing a temporary office for the Sturgis Motorcycle Rally, we take pride in serving our customers and the State of South Dakota.

# Audit

The Audit Division is responsible for selecting and performing audits on behalf of the Department of Revenue. The primary purpose of an audit is to verify the gross receipts, deductions, and use tax reported on tax returns, to ensure required record keeping is in place, and to work with auditees to ensure understanding of the tax laws.

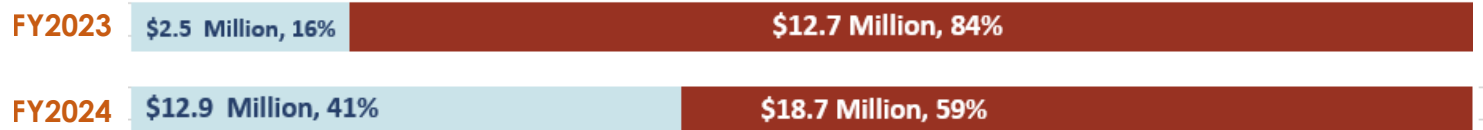
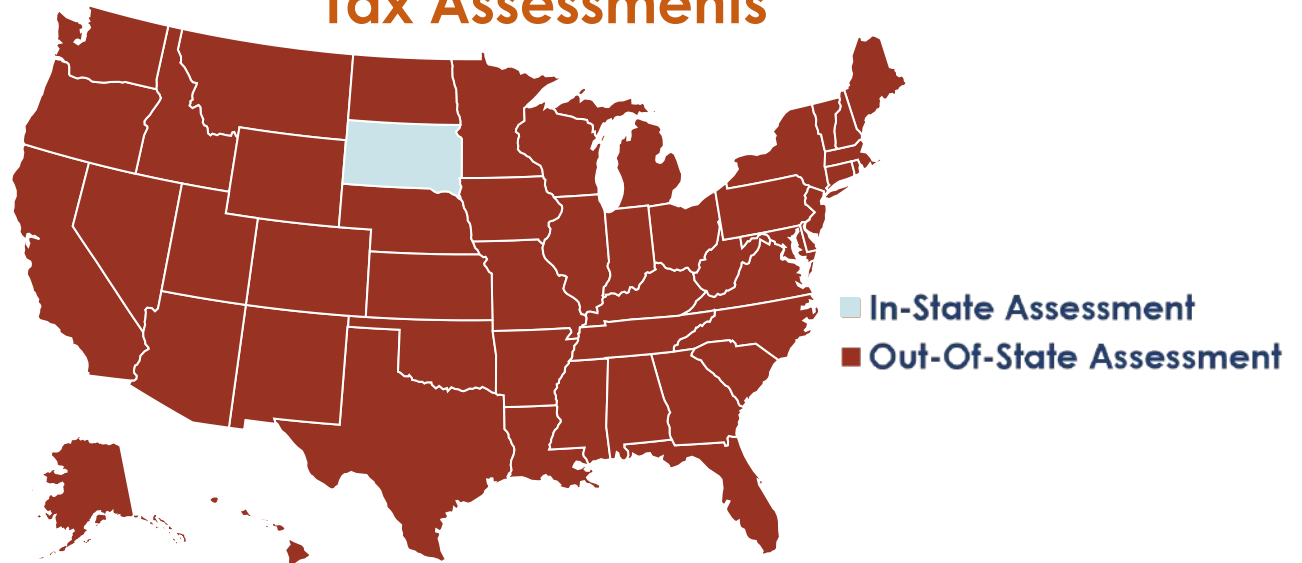
## Audits, Assessments, and Revenues\*

Tax Type	Fiscal Year 2023				Fiscal Year 2024			
	Audits	Assesments	Credits	Payments Recived	Audits	Assesments	Credits	Payments Recived
Sales, Use, and Contractor's Excise	1,229	\$24,826,386	-\$9,849,442	\$19,773,877	1,310	\$26,873,152	-\$1,044,281	\$23,357,105
Fuel, Prorate, IFTA	122	\$168,162	-\$46,357	\$186,709	214	\$1,034,797	-\$131	\$484,508
Bank Franchise	12	\$169,901	\$0	\$1,666,425	14	\$4,800,435	\$0	\$4,250,751
Tobacco	7	\$114	\$0	\$0	2	\$23,681	\$0	\$19,587
<b>Total</b>	<b>1,370</b>	<b>\$25,164,563</b>	<b>-\$9,895,799</b>	<b>\$ 21,627,011</b>	<b>1,540</b>	<b>\$32,732,065</b>	<b>-\$1,044,413</b>	<b>\$28,111,952</b>

\*Assessments and credits are from the original certificates of assessment.

"In my 35+ years experience working with auditors, I found [Auditor] to be one of the best. She is an asset to any organization"  
- Satisfied Customer

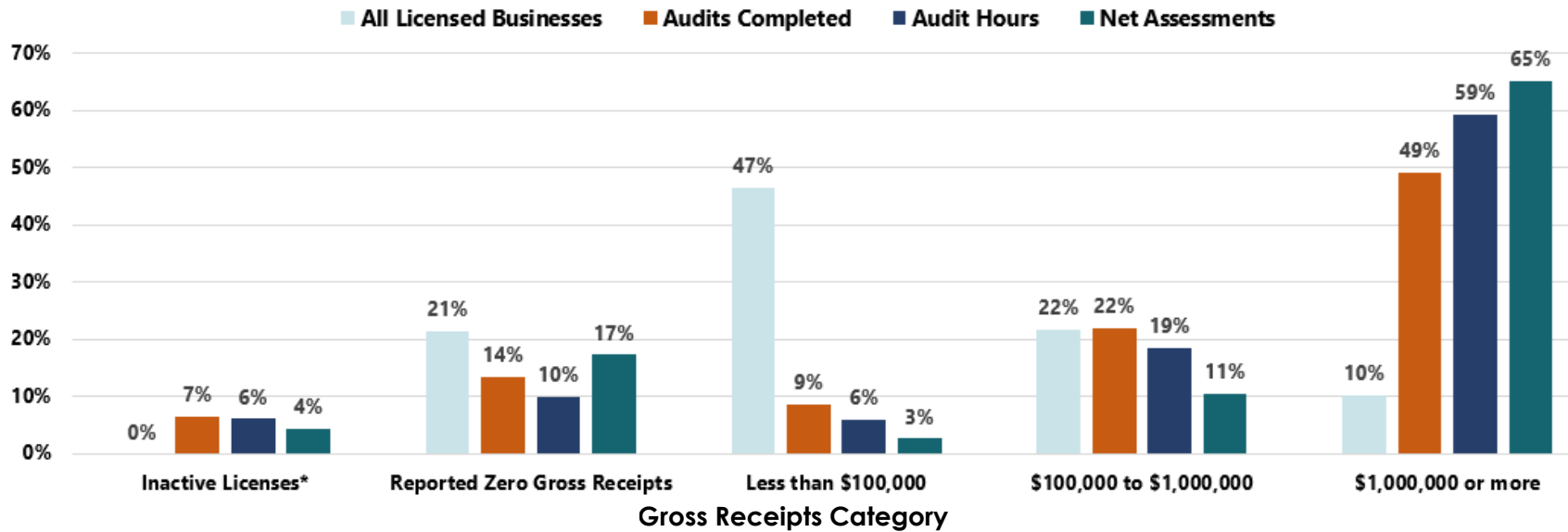
## Net Sales, Use, and Contractor's Excise Tax Assessments



"Audit was very helpful to us in understanding tax laws"  
- Satisfied Customer

# FY2024 Audit Metric Distribution by Business Size

The graph below shows the percentage of businesses that fall into five different size categories. This information is compared to how much of the audit time and net assessments are associated with those same taxpayers.



\*Audits completed by gross receipts category are distributed based on the GR category of the audit's primary license. It does not take into account the gross receipts reported on non-primary license types.

\*If an inactive license is audited, it's typically because it is not the primary license, but it is audited because of its relationship to the primary license.

\*Starting from Fiscal Year 2023, this graphic includes only business tax audit license types, excluding special tax, motor fuel, and IFTA/IRP license types.

## Common Errors Found During an Audit

### Common Sales Tax Errors

- Under-reporting of sales tax due to poor record keeping.
- Exempting sales to taxable customers such as churches and 501(c)(3) entities.
- Municipal tax and municipal gross receipts tax (MGRT) reporting errors.
- Not having valid exemption certificates on file.
- Sales tax charged on construction services subject to excise tax.

### Common Use Tax Errors

- Not remitting use tax on goods and services purchased/used.
- Not remitting use tax on items taken from inventory and used personally or in your business.
- Not remitting use tax on owner-furnished materials (OFM).
- Not remitting use tax on equipment brought in from out of state.
- Use tax paid in error on purchases of services subject to excise tax.

### Common Contractor's Excise Tax Errors

- Under-reporting of excise tax due to poor record keeping.
- Not remitting excise tax on owner-furnished materials (OFM).
- Not reporting excise tax on work performed for Local, State, or Federal Government agencies.
- Excise tax charged on construction services subject to sales tax.
- Not including the excise tax invoiced and collected in reported gross receipts.

### Common Motor Fuel Excise Tax Errors

- Errors in reporting due to poor record keeping.
- Not keeping the nine required items on trip sheets. (IFTA/IRP)
- Substituting an invoice or other document for a bill of lading. (Supplier)
- Not including non-taxable exports on returns. (Importer/Exporter/Supplier)
- Incorrect reporting of product authorizations – a product authorization must occur before the rack and bill of lading must reflect the new supplier.

# Motor Vehicle

The Department of Revenue's Motor Vehicle Division collects and administers motor fuel tax, special fuel tax, the International Registration Plan (IRP), Unified Carrier Registrations (UCR), the International Fuel Tax Agreement (IFTA), and commercial and non-commercial motor vehicle licensing, titling, and registration. The division also regulates licensed motor vehicle dealers.

## Registration and Title Revenues

	FY 2023	FY 2024	% Change
License Plate Fees - State's Share*	\$ 6,285,371	\$ 6,577,390	4.65%
License Plate Fees - Counties', Cities', Townships' Share	\$ 58,260,438	\$ 60,569,280	3.96%
Snowmobile Registration	\$ 112,484	\$ 101,760	-9.53%
Boat Registration Fees	\$ 1,802,403	\$ 1,885,826	4.63%
Electric Motor Vehicle Fees	\$ 97,750	\$ 125,050	27.93%
Temporary Special Permits	\$ 94,051	\$ 76,791	-18.35%
Mobile Home Plates	\$ 3,795	\$ 4,760	25.43%
Dealer Fees	\$ 472,725	\$ 480,462	1.64%
Duplicate Plates, Replacement Plates	\$ 355,247	\$ 391,642	10.25%
Title and Penalty Fees	\$ 3,098,753	\$ 4,051,337	30.74%
Trailer ID Fees	\$ 81,312	\$ 88,047	-8.28%
Motorcycle Safety Education Fees	\$ 808,689	\$ 854,787	5.70%
Mobile Home Registration Fees - States's Share	\$ 590,211	\$ 217,559	-63.14%
Motor Vehicle Excise Tax	\$ 169,822,312	\$ 172,007,906	1.29%
Snowmobile 3% Excise Tax	\$ 365,772	\$ 372,992	1.97%
Duplicate Title Fees	\$ 184,515	\$ 203,929	10.52%
DANR - Solid Waste Fees	\$ 1,377,266	\$ 1,430,267	3.84%
DPS - Highway Patrol Fees	\$ 1,468,447	\$ 1,524,405	3.81%
<b>Total Receipts</b>	<b>\$ 245,281,541</b>	<b>\$ 250,964,191</b>	<b>2.32%</b>

\*State Motor Vehicle Fund, License Plate Special Revenue Fund

## Motor Carrier Revenue

Revenue Source	Fiscal Year 2022	% Change Over Previous Year	Fiscal Year 2023	% Change Over Previous Year	Fiscal Year 2024	% Change Over Previous Year
Unified Carrier Registration Fees	\$ 855,623	-3.0%	\$ 855,623	0.0%	\$ 855,623	0.0%
International Fuel Tax Agreement (IFTA)	\$ 1,251,892	1.4%	\$ 1,359,943	8.6%	\$ 1,465,715	7.2%
International Registration Plan (IRP) - Prorate	\$ 24,065,979	7.7%	\$ 25,410,729	5.6%	\$ 25,706,116	1.1%

Motor Vehicle Excise Tax of 4% is collected on sales of motor vehicles that operate on South Dakota's roads and highways. Vehicles used on public roadways or waterways must also be licensed and registered each year. Registration is confirmed by the issuance of a license plate/decal.

# Distributions

## Motor Vehicle Registration Fees

- Local Government 95.75%
- License Plate Special Revenue Fund 2.50%
- Motor Vehicle Fund 1.75%



## Mobile Home Registration Fees

- General Fund 25.00%
- Local Government 63.75%
- Motor Vehicle Fund 11.25%



## Snowmobiles

- Game Fish & Parks 90%
- Motor Vehicle Fund 10%



## Plates & Permits

- License Plate Revolving Fund 100%



## Motor Fuel Excise Tax

- State Highway Fund 95%
- General Fund 5%



Tax collected from gallons of motor fuel sold.

## Motor Vehicle Excise Tax

- State Highway Fund 97%
- General Fund 3%



Tax collected from the sale of motor vehicles.

## Coming Soon 605Drive

The Department of Revenue is modernizing its title, vehicle registration, and dealer system. The Motor Vehicle Division oversees about 1.6 million registered vehicles (including boats, snowmobiles and off-road) in South Dakota and regulates nearly 1,400 licensed motor vehicle dealers. This new system will transform the way the Department of Revenue's motor vehicle division issues titles, renews registrations, and works with its stakeholders.

### What are the 605Drive project goals?

The project has two focus areas. Externally, DOR wants to improve the customer experience interacting with our agency. Internally, the focus is on improving efficiencies while protecting our agency's data.

605Drive is planned to launch in mid-February 2025.



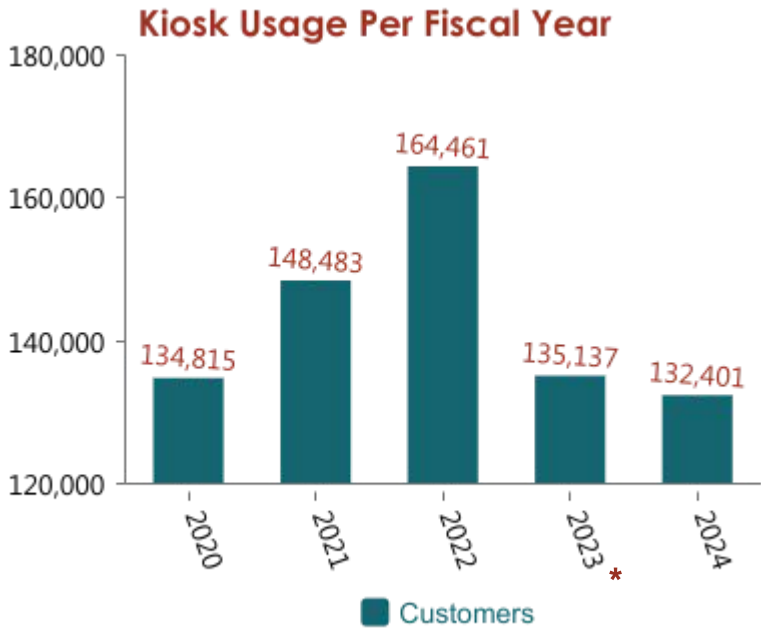
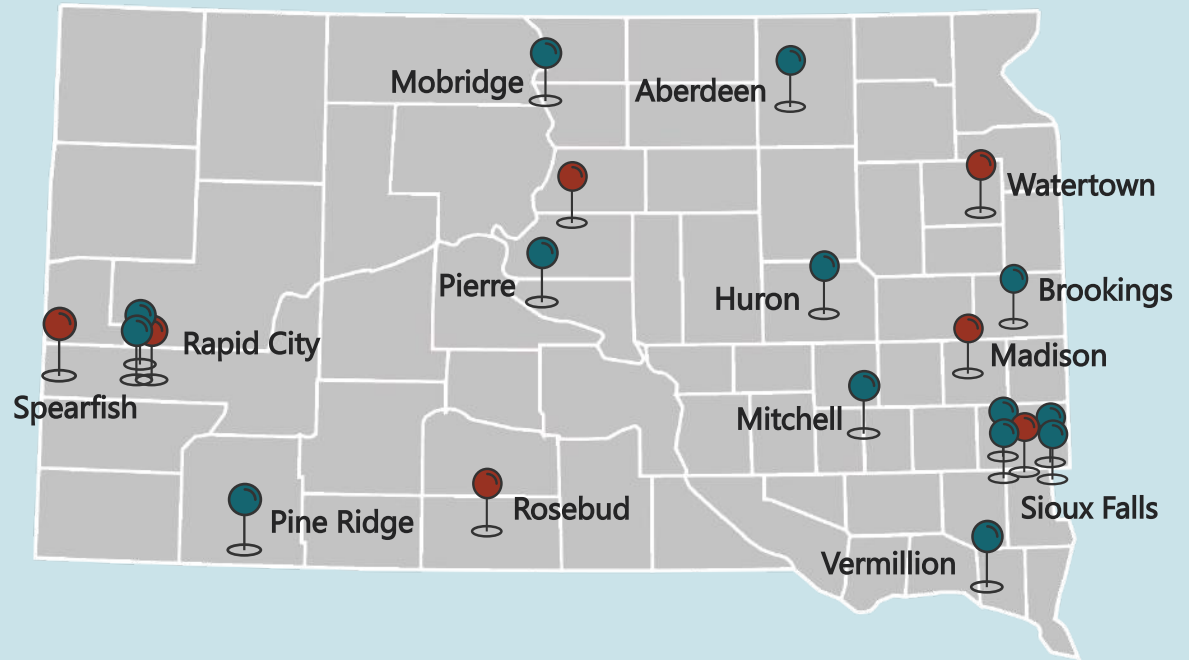


# Renew On The Go!

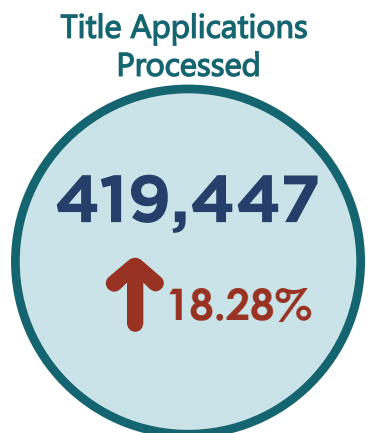
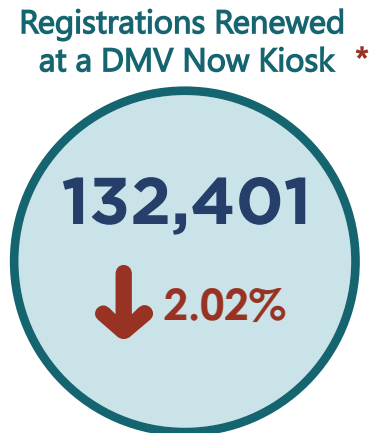
New look, more locations, and added features. All you need is a debit or credit card and a South Dakota ID to:

- Change address
- Renew driver's license
- Renew vehicle registration
- Report vehicle sale
- Print seller's permit

See the map for all of our locations. For addresses and more information, visit <https://sddmvmnowkiosk.com>



## Fiscal Year 2024 By The Numbers



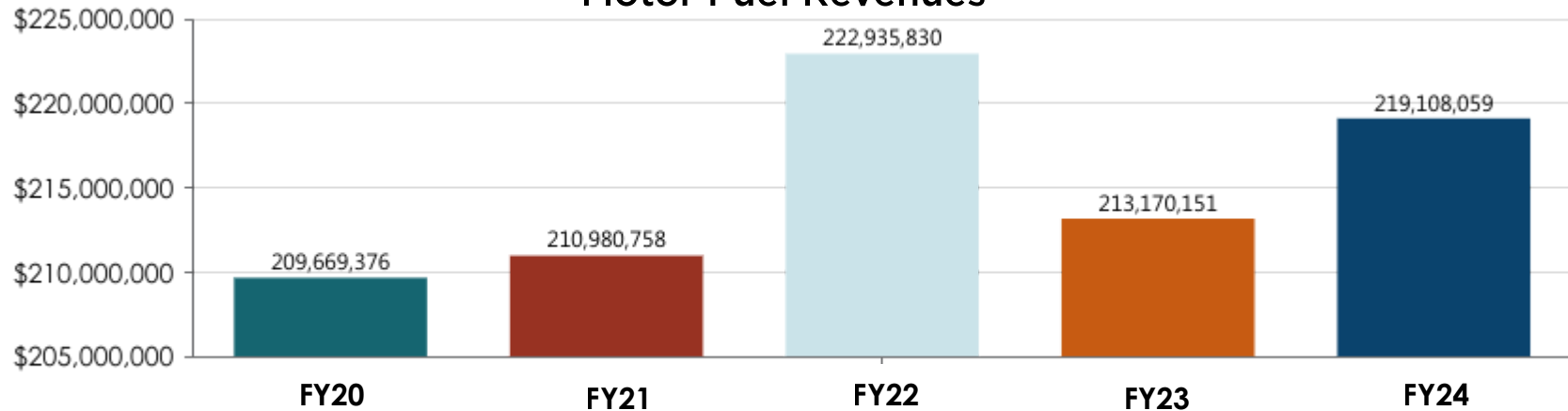
\* CY 2023 was a license plate renewal year



# Motor Fuel Tax

Many fuel types, including gasoline, diesel, ethyl alcohol, methyl alcohol, aviation fuel, jet fuel, and liquid petroleum gas (LPG), fall into the fuel tax category. In Fiscal Year 2024, total fuel tax revenues amounted to **\$219,108,059**. The chart below compares South Dakota’s fuel tax revenues for the past five years. Each fuel type is taxed at a different rate as per South Dakota law.

## Motor Fuel Revenues



## Revenue Sources

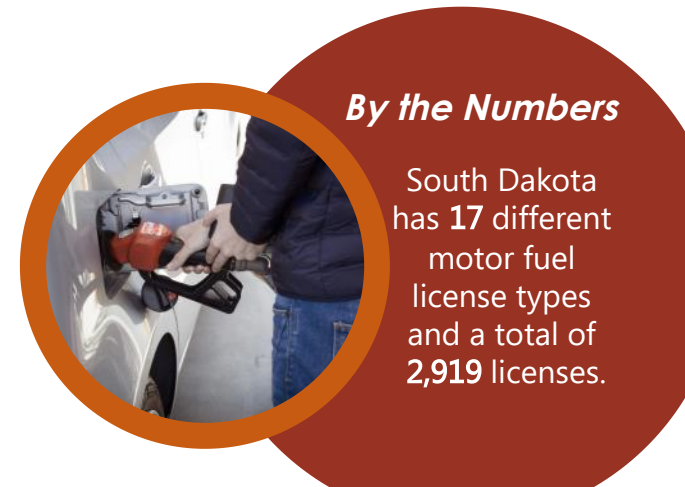
Revenue Source	Fiscal Year 2022	% Change Over Previous Years	Fiscal Year 2023	% Change Over Previous Years	Fiscal Year 2024	% Change Over Previous Years
Aviation Fuel	\$ 919,261	37.9%	\$ 891,929	-3.0%	\$ 923,439	3.4%
Motor Fuel Tax - State	\$ 194,881,136	5.8%	\$ 184,470,153	-4.7%	\$ 195,564,638	3.1%
Motor Fuel Tax - Tribal	\$ 4,806,057	3.7%	\$ 5,060,690	5.3%	\$ 4,302,220	-17.6%
Tank Inspection Fees	\$ 18,329,375	3.7%	\$ 17,747,349	-92.6%	\$ 18,317,762	3.1%



UNITED STATES  
**SPACE FORCE**

### New License Plates Coming 2025

New license plates will be available March 1, 2025. The new plates include plates for: habitat conservation, retired firefighter, EMT, and Legion of Merit. Space Force will be added to the military plates.



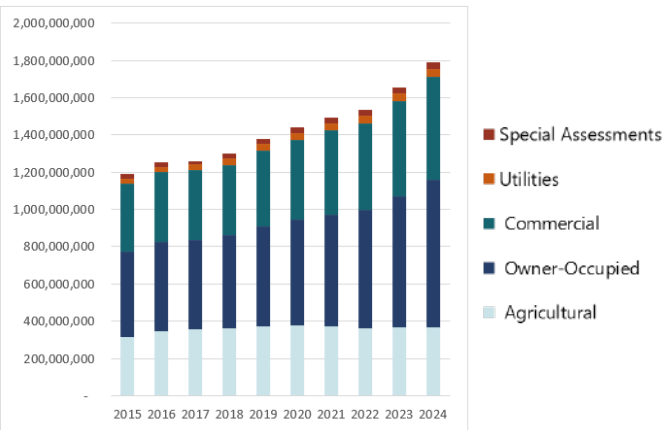
### By the Numbers

South Dakota has **17** different motor fuel license types and a total of **2,919** licenses.

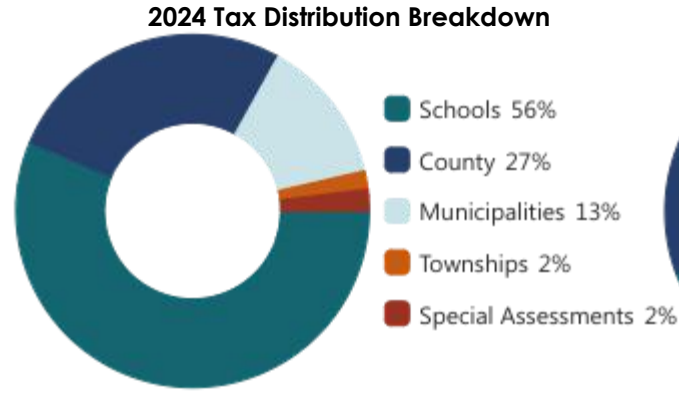
# Property Tax

In 2024, South Dakota property owners paid more than \$1.78 billion to fund local governments and provide K-12 education for the state's children. The state does not collect or spend any property tax money. Each county administers its own property tax system. The department's primary role is to assist local governments in making property valuations that are fair and in compliance with the law. The following tables show the portion of the total taxes paid by each classification of property, and which local government received the money.

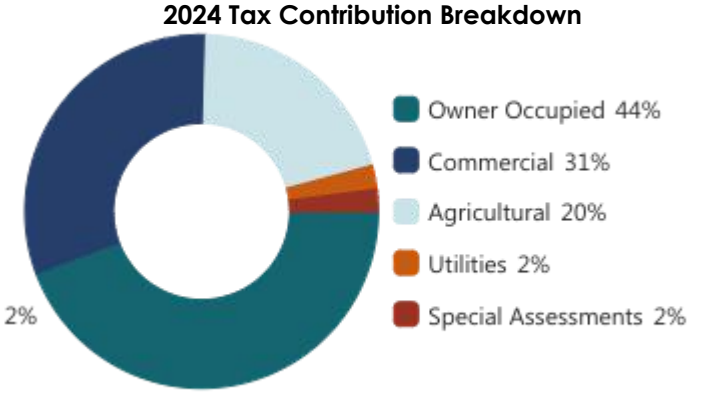
Property Tax Contribution History



## Where The Money Went



## Who Paid



For specific dollar amounts for contributions and distributions, please see page 28.

## Effective Tax Rates

The following table shows the effective tax rate for agricultural, owner-occupied, and commercial property in a sampling of jurisdictions payable in 2024. The effective tax rate is the percentage of a property's market value that will be paid in taxes. For example, if the effective tax rate is 2%, and the market value of the property is \$150,000, then the taxes will be about \$3,000 per year.

The "Ag" effective tax rate is for the agricultural property in the township around the city listed. The "Other" category includes commercial property, utility property, and residential property not occupied by the owner within the specified city.

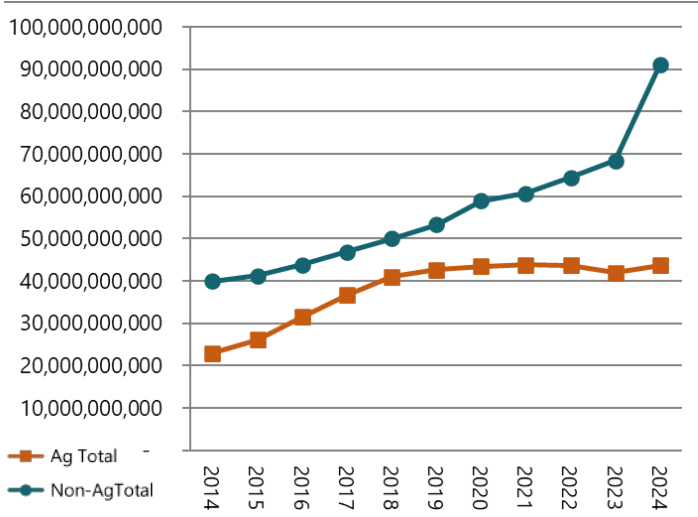
City	Agricultural Effective Tax Rate	Owner-Occupied Effective Tax Rate	Other Effective Tax Rate
Aberdeen	0.93%	1.44%	1.73%
Belle Fourche	0.72%	1.14%	1.41%
Box Elder	0.97%	1.33%	1.60%
Brandon	0.84%	1.21%	1.48%
Brookings	1.07%	1.31%	1.61%
Canton	0.75%	1.31%	1.58%
Chamberlain	0.76%	1.47%	1.74%
Dell Rapids	0.87%	1.28%	1.55%
Flandreau	0.94%	1.55%	1.82%
Hot Springs	0.71%	1.21%	1.48%
Huron	0.82%	1.53%	1.80%
Madison	0.67%	1.19%	1.47%
Milbank	0.98%	1.35%	1.62%
Mitchell	0.90%	1.32%	1.59%

City	Agricultural Effective Tax Rate	Owner-Occupied Effective Tax Rate	Other Effective Tax Rate
Mobridge	0.89%	1.53%	1.84%
Piedmont	0.81%	1.09%	1.37%
Pierre	0.73%	1.04%	1.30%
Rapid City	0.91%	1.12%	1.38%
Redfield	0.79%	1.79%	2.06%
Sioux Falls	0.83%	1.22%	1.53%
Sisseton	0.75%	1.50%	1.77%
Sturgis	0.71%	1.17%	1.45%
Vermillion	1.27%	1.77%	2.10%
Watertown	0.75%	0.97%	1.25%
Webster	0.71%	1.24%	1.51%
Winner	0.62%	1.11%	1.38%
Yankton	0.85%	1.22%	1.52%
<b>Statewide</b>	<b>0.65%</b>	<b>1.16%</b>	<b>1.44%</b>

## Taxable Valuations by Category: 2015-2024



## Valuation Total in Ag vs. Non-Ag Properties



See page 27 for taxable valuations by county.

Figures listed are 2024 valuations for taxes payable in 2025.

## Wind Farms

Wind farms pay a nameplate capacity tax and a production tax instead of real property taxes, which get deposited into the Renewable Facility Tax Fund. All of the nameplate capacity tax and 20% of the production tax collected are remitted to the respective counties prior to May 1 each year. The remainder of the production tax is deposited to the State General Fund.

Upon receipt of the taxes, the county auditor allocates the taxes among the school districts, the county, and the organized townships where a wind tower is located. When a wind tower is located in an unorganized township, that portion of the tax is allocated to the county.

The distribution rates are:

- 50% to the school district(s)
- 35% to the county(s)
- 15% to the organized township(s)

For taxes payable in 2024, there were 26 wind farms in operation which paid \$14,781,926 in nameplate capacity tax and production tax. The State General Fund received \$4,050,166 and Local Government Entities received \$10,731,760.

The breakdown of the local government taxes were:

- Schools: \$5,365,880
- Counties: \$4,096,243
- Townships: \$1,269,637



## Solar Farm

For taxes payable in 2024, there was 1 solar farm in operation which paid \$157,818 in nameplate capacity tax and production tax. The State General Fund received \$62,079 and Local Government Entities received \$95,739.

## Property Tax Transparency Portal



The South Dakota Property Tax Transparency Portal is the one stop shop for property tax information, resources, and laws. This system features the Property Tax Explainer Tool that provides a high level breakdown of some of the levies assessed within a specific jurisdiction, numerous DOR property tax facts, publications, forms, and multiple years of property tax data.

While the state does not collect or spend any property tax money, property taxes are the primary source of funding for school systems, counties, municipalities, and other units of local government. Not only is the portal a great resource for finding property tax information, it also makes available data open and transparent for everyone. Find the property tax portal here: <https://sdproptax.info/>

## Property Tax Limitations

The South Dakota Legislature has enacted two independent systems that limit the growth of property taxes. The first is the state aid to education payments system. These payments effectively replace property taxes for schools that would otherwise be paid by property owners. The second system is the caps placed on the property taxes collected by all levels of local government, except schools. Property tax caps and state aid to education payments have significantly slowed this increase.

## Property Tax Caps

State law limits the amount of property taxes that local governments (counties, cities, townships, fire districts, etc.) can collect from their property owners. Market increases in the value of the property within the taxing district automatically decrease the property tax rates upon that property to ensure that the caps are not exceeded. Local governments are limited to the amount of property taxes they collected last year, plus an increase for inflation based upon the consumer price index (but not more than 3%), and for new construction within the taxing jurisdiction.

## State Aid to Education Payments

All property owners benefit from the funding for education provided by the state. The state provides extra revenue for K-12 education that would otherwise have to be paid by property owners. The benefit is provided to the taxpayer through a tax rate reduction for the school general fund levy. The school general fund levy rates for taxes payable in 2025 are set statewide as follows:

Ag \$1.197/\$1,000 of value  
Owner-Occupied \$2.679/\$1,000 of value  
Other \$5.544/\$1,000 of value

## Tax Increment Financing

Tax Increment Financing (TIF) is a tool primarily used to redevelop areas or grow a local economy by offsetting the cost of public infrastructure improvements. TIFs can be useful in attracting private investments and businesses, which can translate into more jobs and a growing tax base. TIFs have four classifications, which are shown below along with the number of active TIFs throughout the state. For more information on TIFs, including our TIF Annual Report, visit <https://sddor.seamlessgov.com/publications-annual-reports>.



## Property Tax - Taxable Valuations by County

The following chart indicates the amount of taxable value in each of South Dakota's 66 counties, broken out by the class of property. The "Other" category includes residential property not occupied by the owner and commercial property. The valuations below do not include any centrally assessed utility valuations.

County	Ag Valuation	Owner Occupied Valuation	Other Valuation	Total Valuation	County	Ag Valuation	Owner Occupied Valuation	Other Valuation	Total Valuation
Aurora	805,809,982	96,855,973	55,361,857	958,027,812	Hyde	719,700,314	39,071,032	35,661,109	794,432,455
Beadle	1,559,128,676	828,747,655	428,400,173	2,816,276,504	Jackson	274,268,206	33,760,891	29,535,885	337,564,982
Bennett	230,713,332	41,528,162	24,582,291	296,823,785	Jerauld	550,139,672	67,130,546	68,101,579	685,371,797
Bon Homme	683,428,504	266,148,655	129,748,859	1,079,326,018	Jones	299,137,057	23,815,270	27,873,986	350,826,313
Brookings	1,067,696,300	1,900,556,600	1,169,480,000	4,137,732,900	Kingsbury	1,159,448,106	342,154,844	177,644,227	1,679,247,177
Brown	1,876,042,469	2,280,155,097	1,113,484,421	5,269,681,987	Lake	774,870,686	1,023,970,796	524,984,833	2,323,826,315
Brule	832,198,500	225,599,000	172,369,900	1,230,167,400	Lawrence	72,336,064	2,767,617,456	2,441,145,591	5,281,099,111
Buffalo	271,800,765	3,133,155	2,744,787	277,678,707	Lincoln	868,571,091	7,468,075,854	3,524,162,914	11,860,809,859
Butte	309,012,140	718,365,889	330,174,661	1,357,552,690	Lyman	767,165,311	95,158,105	117,067,888	979,391,304
Campbell	602,713,381	49,043,376	46,702,291	698,459,048	Marshall	856,318,239	274,954,763	161,220,583	1,292,493,585
Charles Mix	1,136,407,015	319,627,191	267,976,688	1,724,010,894	Mc Cook	833,422,736	304,530,303	94,615,267	1,232,568,306
Clark	1,340,161,178	197,850,106	109,645,751	1,647,657,035	Mc Pherson	721,002,168	74,761,319	31,768,633	827,532,120
Clay	586,553,139	609,039,473	350,748,664	1,546,341,276	Meade	524,414,261	2,484,244,689	842,740,071	3,851,399,021
Codington	793,744,538	2,168,285,712	1,180,258,870	4,142,289,120	Mellette	234,072,524	24,084,288	16,417,553	274,574,365
Corson	531,276,380	21,485,251	28,693,975	581,455,606	Miner	670,150,052	89,825,362	43,036,516	803,011,930
Custer	200,622,485	1,218,838,425	776,960,409	2,196,421,319	Minnehaha	929,491,000	15,186,345,014	9,233,850,900	25,349,686,914
Davison	482,979,625	1,249,265,079	875,840,469	2,608,085,173	Moody	806,817,869	369,895,327	134,667,430	1,311,380,626
Day	956,787,034	325,379,840	271,643,841	1,553,810,715	Oglala Lakota	47,566,017	5,680,840	15,579,620	68,826,477
Deuel	678,102,497	255,332,779	145,696,407	1,079,131,683	Pennington	378,349,705	9,461,388,757	6,214,331,275	16,054,069,737
Dewey	283,717,414	32,484,827	44,057,406	360,259,647	Perkins	580,604,392	91,054,281	68,794,941	740,453,614
Douglas	594,545,311	102,837,440	43,076,831	740,459,582	Potter	753,897,364	104,279,315	100,984,449	959,161,128
Edmunds	994,441,030	207,064,354	191,865,738	1,393,371,122	Roberts	1,031,197,444	338,275,032	257,555,580	1,627,028,056
Fall River	157,679,261	537,915,302	372,292,200	1,067,886,763	Sanborn	646,153,613	91,380,217	37,396,758	774,930,588
Faulk	950,260,884	53,276,604	25,803,397	1,029,340,885	Spink	1,699,691,372	241,072,019	155,971,717	2,096,735,108
Grant	791,993,492	383,202,801	207,177,810	1,382,374,103	Stanley	315,222,580	272,098,498	160,996,699	748,317,777
Gregory	508,169,636	135,717,015	127,536,664	771,423,315	Sully	878,186,279	96,640,907	150,014,500	1,124,841,686
Haakon	462,270,996	72,291,941	51,137,771	585,700,708	Todd	188,988,918	19,343,413	20,700,600	229,032,931
Hamlin	780,038,040	446,257,554	372,173,616	1,598,469,210	Tripp	923,359,871	173,491,448	126,387,898	1,223,239,217
Hand	1,499,387,230	119,608,313	92,236,867	1,711,232,410	Turner	894,246,305	671,246,425	231,175,177	1,796,667,907
Hanson	530,189,856	220,459,470	71,798,257	822,447,583	Union	705,620,448	1,547,357,329	528,534,573	2,781,512,350
Harding	285,294,373	55,873,618	82,368,772	423,536,763	Walworth	580,871,384	223,282,950	158,631,056	962,785,390
Hughes	462,863,502	1,241,271,031	668,607,799	2,372,742,332	Yankton	637,202,572	1,469,018,256	641,241,690	2,747,462,518
Hutchinson	1,043,590,306	338,323,776	130,408,173	1,512,322,255	Zieback	331,829,827	12,053,770	14,610,130	358,493,727
<b>STATE TOTALS</b>	<b>45,943,932,718</b>	<b>62,208,880,780</b>	<b>36,348,457,243</b>	<b>144,501,270,741</b>					

Figures listed are 2024 valuations for taxes payable in 2025.

## Property Tax - Who Paid

Years Taxes Payable	Agricultural	% Of Total	Owner-Occupied	% Of Total	Commercial	% Of Total	Utilities	% Of Total	Special Assessments	% Of Total	TOTAL
2015	313,174,676	26.32	462,029,557	38.83	363,467,432	30.54	28,251,171.00	2.37	23,070,108.00	1.94	1,189,992,944
2016	345,426,962	27.60	481,760,248	38.49	371,483,979	29.68	28,562,138.00	2.28	24,383,785.00	1.95	1,251,617,112
2017	354,621,162	28.12	482,519,548	38.26	376,062,906	29.82	28,312,412.25	2.25	19,486,950.26	1.55	1,261,002,979
2018	361,302,073	27.83	502,290,098	38.70	376,483,975	29.00	33,553,019.00	2.58	24,416,213.00	1.88	1,298,045,378
2019	371,142,707	26.96	538,037,388	39.09	404,346,700	29.38	36,362,901.00	2.64	26,599,147.00	1.93	1,376,488,843
2020	375,178,898	26.08	570,688,126	39.67	427,624,967	29.72	37,578,156.00	2.61	27,650,520.53	1.92	1,438,720,668
2021	371,416,537	24.89	601,883,810	40.33	449,923,645	30.15	39,129,139.00	2.62	29,866,713.35	2.00	1,492,219,844
2022	361,494,705	23.59	635,106,660	41.44	464,788,134	30.33	39,685,883.00	2.59	31,388,188.00	2.05	1,532,463,570
2023	365,459,648	22.08	707,987,255	42.78	509,546,122	30.79	39,116,396.00	2.36	32,782,536.00	1.98	1,654,891,957
2024	365,100,016	20.41	792,268,683	44.29	557,101,092	31.14	38,807,182.00	2.17	35,655,219.00	1.99	1,788,932,192

## Property Tax - Where The Money Went

For Taxes Payable In	County	% Of Total	Municipalities	% Of Total	Schools	% Of Total	Townships	% Of Total	Special Assessments	% Of Total	TOTAL
2015	315,353,572	26.50	157,338,152	13.22	674,236,597	56.66	19,994,514	1.68	23,070,108	1.94	1,189,992,943
2016	326,486,739	26.09	163,730,819	13.08	717,034,283	57.29	19,981,486	1.60	24,383,785	1.95	1,251,617,112
2017	338,664,320	26.86	168,417,888	13.36	712,929,007	56.54	21,504,813	1.71	19,486,950	1.55	1,261,002,979
2018	352,693,815	27.17	174,638,209	13.45	724,180,251	55.79	22,116,892	1.70	24,416,213	1.88	1,298,045,380
2019	366,944,994	26.66	184,782,655	13.42	775,920,231	56.37	22,241,816	1.62	26,599,147	1.93	1,376,488,843
2020	385,580,612	26.80	195,328,188	13.58	806,961,448	56.09	23,199,899	1.61	27,650,521	1.92	1,438,720,668
2021	401,635,628	26.92	201,462,760	13.50	832,585,705	55.80	26,669,038	1.79	29,866,713	2.00	1,492,219,844
2022	410,850,749	26.81	208,555,185	13.61	853,777,391	55.71	27,892,056	1.82	31,388,188	2.05	1,532,463,569
2023	442,555,196	26.74	220,146,366	13.30	928,594,521	56.11	30,813,338	1.86	32,782,536	1.98	1,654,891,957
2024	479,326,670	26.79	235,317,680	13.15	1,006,077,717	56.24	32,554,906	1.82	35,655,219	1.99	1,788,932,192

# Gaming

In Fiscal Year 2024, total gaming action in Deadwood was **\$1,562,313,545**, up 3.14 percent from the previous year. At the close of the fiscal year, there were 2,694 licensed gaming devices, 127 retail locations, and approximately 1,543 licensed gaming employees.

More details on gaming revenues from Fiscal Year 2024 can be accessed in the Commission on Gaming's Annual Report, which can be found at <https://dor.sd.gov/individuals/gaming/>

## Did you know?

Gaming revenues paid dividends as the Commission on Gaming contributed over half a million dollars to Black Hills Area municipalities and schools.

**Funds Received by Deadwood:**  
**\$6,800,000**

### Funds Received by Other Municipalities:

Central City	\$ 2,322
Lead	\$ 55,608
Spearfish	\$ 227,932
Whitewood	\$ 16,257
<b>Total</b>	<b>\$ 302,120</b>

### Funds Received by School Districts:

Belle Fourche	\$ 0
Lead-Deadwood	\$ 65,944
Spearfish	\$ 225,486
Meade	\$ 10,690
<b>Total</b>	<b>\$ 302,120</b>



## Revenues

Gross Revenue Tax	\$12,731,194
2024 Device Stamp Fee	\$5,418,000
City Slot Tax	\$437,500
License Fees	\$117,708
Application Fees	\$81,862
Interest	\$48,797
Device Testing Fees	\$10,049
Penalty on Disciplinary Action	\$6,200
Other Revenue	-
FY25 Device Stamp Fee Net Change from FY24	\$428,000
<b>Total Additions to Fund:</b>	<b>\$19,279,310</b>

## Distributions

Administrative Expenses (Includes DOR Admin Charge)	\$1,790,053
Capital Equipment	\$18,689
Lawrence County (SDCL 42-7B-48)	\$1,129,950
Other Municipalities (SDCL 42-7B-48.1)	\$302,120
School Districts (SDCL 42-7B-48.1)	\$302,120
SD Tourism (SDCL 42-7B-48)	\$4,519,801
SD General Fund (SDCL 42-7B-48.1)	\$2,129,959
SD General Fund (SDCL 42-7B-28.1)	\$1,397,318
SD Historical Preservation (SDCL 42-7B-48)	\$100,000
SD Department of Social Services (SDCL 42-7B-48.3)	\$30,000
City of Deadwood (SDCL 42-7B-48 & 48.1)	\$7,093,437
<b>Total Allocations from Fund:</b>	<b>\$18,813,447</b>

# Lottery



The Lottery net revenue generated during Fiscal Year 2024 was more than **\$183 million**. These revenues came from three sources, which are shown in the chart below.

More details on Lottery revenues from Fiscal Year 2024 can be accessed in the Lottery's Annual Report, which can be found at <https://lottery.sd.gov/beneficiaries/reports/>.

## Revenues

	Sales	Prizes	Commission	Revenue Distributed
Instant Tickets	\$48,601,340	\$32,090,117	\$2,740,350	\$7,258,958
Lotto Tickets	\$38,078,591	\$19,438,057	\$1,987,027	\$12,531,420
Video Lottery*	\$1,200,596,004	\$869,914,563	\$165,340,721	\$163,901,313
			<b>Total</b>	<b>\$183,691,691</b>

\* Video Lottery sales are cash in; prizes are cash out; private share of net machine income is retailer commission.

## Did You Know?

Since its inception in 1987, the Lottery has distributed an impressive \$3.6 billion to our beneficiaries in the State of South Dakota.

Lottery's record-breaking year translates to more than \$179 million to the State's General Fund, which funds local K-12 schools, state universities, and technical institutes.

More than \$3.75 million went to the Capital Construction Fund, which is used to pay for rural water systems, community drinking water, wastewater improvement projects, and recycling and waste disposal programs.

## Capitol Construction Fund

64% goes to the Water and Environment Fund which is used for a variety of projects from drinking water and wastewater improvement to recycling to natural resource development.



36% goes to the State Highway Fund and is used for state highways and bridges.



## Where the Money Went

	General Fund	Capital Construction Fund	Department of Social Services*
Instant Tickets	\$7,258,958	\$ -	\$ -
Lotto Tickets	\$8,771,994	\$3,759,426	\$ -
Video Lottery	\$163,612,313	\$ -	\$214,000
Video Lottery License Fees	\$75,000	\$ -	\$ -
<b>Totals</b>	<b>\$179,718,265</b>	<b>\$3,759,426</b>	<b>\$214,000</b>

\* The SD Lottery annually provides the Department of Social Services with funding for problem gambling services. Funding comes from the Lottery's 0.5% of net machine income for administration.



## Instant Tickets

The Lottery launched 25 new instant ticket games during Fiscal Year 2024. Prices for instant tickets ranged from \$1 to \$30, and prizes ranged from \$1 to \$550,000.

There were 644 licensed instant ticket retailers across the state. Retailers receive a 5% commission for selling tickets, a 1% commission for cashing winning tickets for prizes up to \$100, and a 1% commission for selling tickets with prizes of more than \$100.

Instant ticket sales were up 0.77% from the previous year, and net revenues were up 2.65%.

## Lotto Tickets

South Dakota currently offers five lotto games. Powerball, Mega Millions, Lotto America, and Lucky For Life are multi-state games. Dakota Cash with EZ Match is played only in South Dakota.

At the end of Fiscal Year 2024, there were 633 licensed lotto retailers. Lotto retailers receive a 5% commission for selling tickets, plus varying bonuses for selling larger winning tickets.

Lotto ticket sales were up 3.05% from the previous year and net revenues were up 8.18%.

The General Fund receives 70% in net revenue from lotto tickets. The Capital Construction Fund receives the other 30%.

## Video Lottery

Video Lottery sales (cash-in) increased 0.4% from last year.

The average number of active video lottery machines during Fiscal Year 2024 was 10,763, and the average number of licensed establishments was 1,372.

The revenue from video lottery is calculated on net machine income, which is cash-in (sales) minus cash-out (prizes). Net machine income is divided between the state and machine operators on a 50/50 split. One-half of one percent (0.5%) of the net machine income share is retained by the Lottery for administration.

49.5% of video lottery net machine income is distributed to the General Fund.

## Fiscal Year 2024 Big Winners



**Danelle Woods**  
Rapid City  
**\$75,000**  
The Price is Right

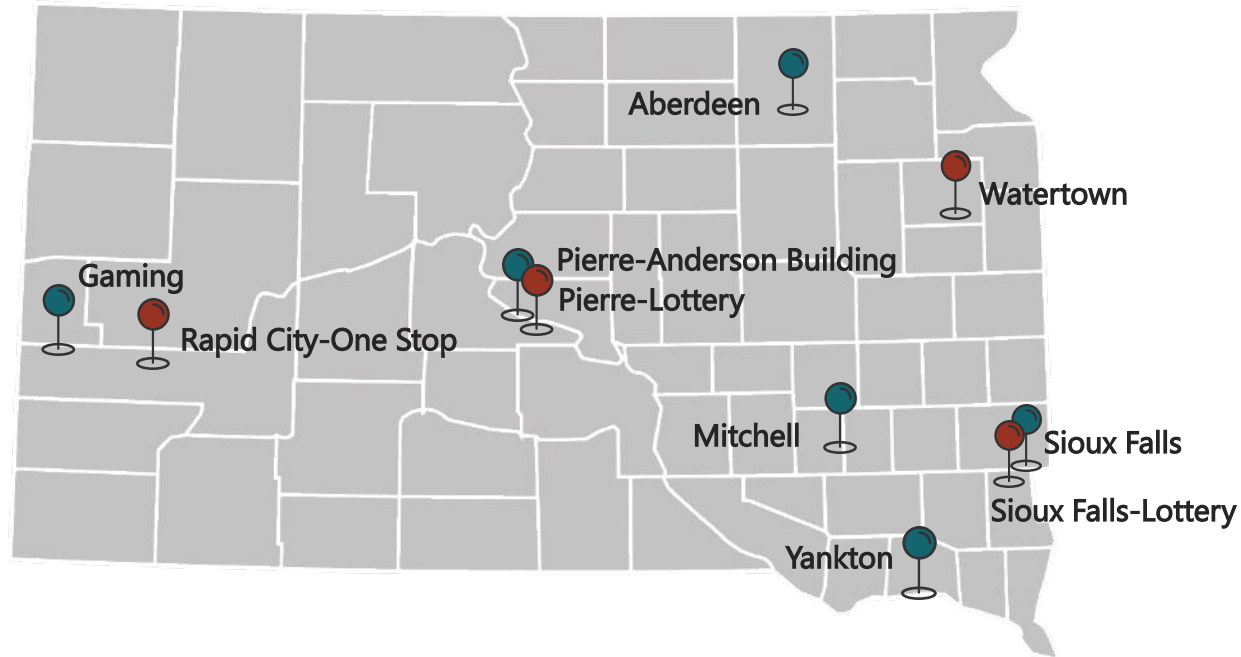


**Kathleen Daly**  
Aberdeen  
**\$35,000**  
Power Shot



**Tammi Stangohr**  
Pierre  
**\$20,000**  
Wild Bingo

# Contact Us



## Main Offices

**DOR - Pierre Office** - Anderson Building, 445 East Capitol Avenue, 605-773-3311

**S.D. Lottery** - Dolly Reed Building, 711 East Wells Avenue, 605-773-5770

**S.D. Commission on Gaming** - Anderson Building, 445 East Capitol Avenue, 605-773-6050

## Field Offices

**Aberdeen Revenue Office** - 420 South Roosevelt Street, 605-626-2218

**Spearfish Gaming Office** - 120 Industrial Drive, Suite 1, 605-578-3074

**Mitchell Revenue Office** - 417 North Main, Suite 112, 605-995-8080

**Rapid City Revenue Office** - 221 Mall Drive, Suite 103, 605-394-2332

**Rapid City Lottery Office** - 221 Mall Drive, Suite 103, 605-394-5106

**Sioux Falls Revenue Office** - 300 South Sycamore Avenue, Suite 102, 605-367-5800

**Sioux Falls Lottery Office** - 3605 South Western Avenue, Suite B, 605-367-5840

**Watertown Revenue Office** - 715 South Maple, 605-882-5188

**Yankton Revenue Office** - 1900 Summit Street, 605-668-2939

## Find Us Online!

Contact our staff Monday-Friday  
from 8 a.m. to 5 p.m. CT:  
Call 1-800-829-9188  
or use the live chat on  
the DOR website

<https://dor.sd.gov>



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@South-Dakota-  
Department-of-Revenue







Deanna Ness



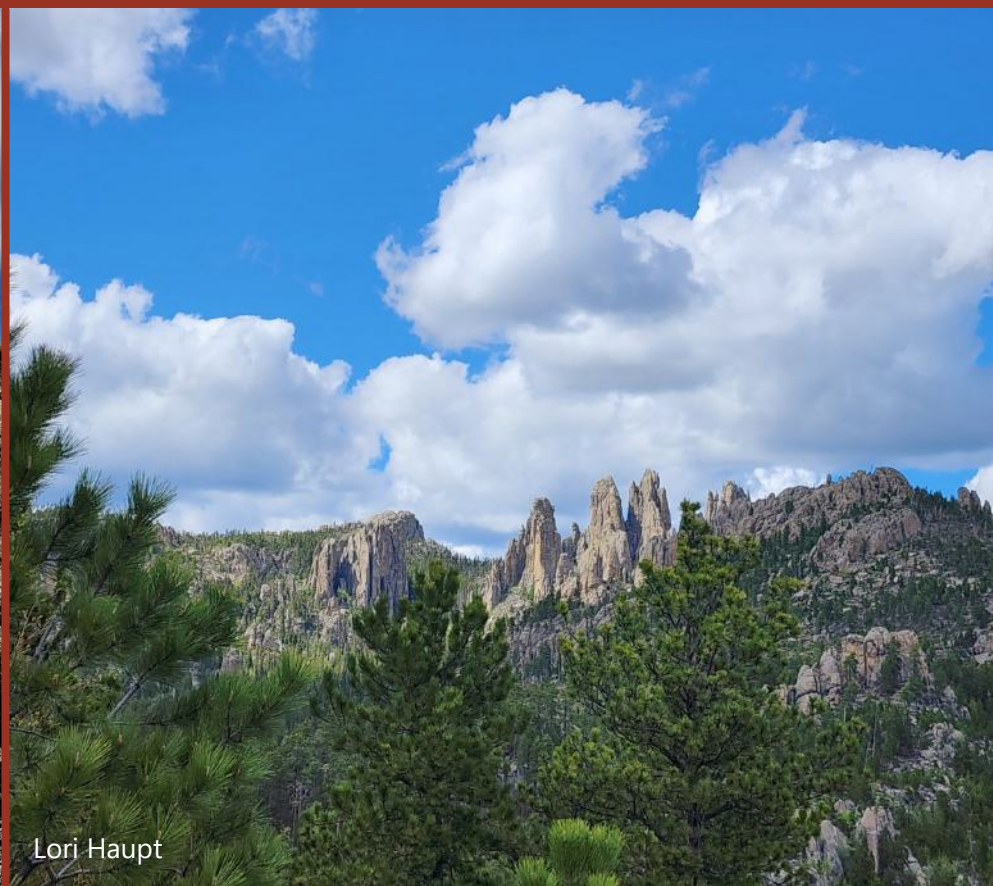
Bobbie Tweedy



Ryan Conway-Hay



Ryan Conway-Hay



Lori Haupt