



445 E. Capitol Avenue
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Mountain Pine Beetle Tree Removal 03/2012

The service of removing pine trees infested with mountain pine beetles is exempt from sales tax. This includes removal on private or public land. There is no acre or number restriction for the number of trees removed.

To determine if your service is exempt from sales tax you must meet all of the criteria below:

- 1. Is the tree a pine tree?**
- 2. Is the pine tree infested with mountain pine beetles?**
- 3. Is the pine tree being cut down?**
- 4. Is the pine tree located within Lawrence, Meade, Pennington, Custer or Fall River counties?**

If you answered **yes** to **all** of the above questions, your service is exempt from sales tax.

A tree service that removes pine trees infested with mountain pine beetles and also trims some other trees should collect sales tax on the tree trimming service but should not collect sales tax on the service of removing the infested mountain pine beetle trees.

The service of spraying trees for preventative maintenance to protect against the pine beetle infestation is subject to sales tax.

Talk to Us!

If you have a tax problem or question, call the South Dakota Department of Revenue toll-free at 1-800-829-9188. Visit us on the web at www.state.sd.us/drr, email us at

bustax@state.sd.us or write us:

**SD Department of Revenue
445 East Capitol Ave.
Pierre, SD 57501-3185**

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