



Winter 2025

SOUTH DAKOTA
DEPARTMENT OF REVENUE
NEWSLETTER



Message From Secretary Mike Houdyshell

Greetings from the South Dakota Department of Revenue!

As we begin 2025, the Department of Revenue is excited to reflect on the last fiscal year. Page 2 features our fiscal year 2024 annual reports packed full of information recapping the prior successful year of providing fair, efficient, and reliable revenue administration with our partners to help fund public service statewide.

On page 3, you can find information on upcoming tax seminars offered by the department. The South Dakota Lottery reminds players to play responsibly. March is Problem Gambling Awareness Month.

In March, several new license plates will be available. We have information about these plates on page 4. Plates are provided when a new vehicle or unit is titled or reissued when renewing during the annual vehicle registration. All vehicle owners have several options to renew their vehicle registrations, including stopping by one of our twenty-one kiosks across the state.

Our new title, vehicle registration, and dealer system launches on February 17. On page 5, you can find some important dates and information about the changeover.

Does your business sell products or services on tribal lands in South Dakota? If so, it's important to understand the tax collection agreements between the state and the tribes. Starting on page 6, learn about Special Jurisdiction Sales and Reporting.

You may need to know about the tax-related deadlines on page 8. Sales tax and property tax relief programs are available to qualifying South Dakota residents. Page 8 also features a County Courthouse property tax roadmap. See how each office plays a role in the property tax cycle!

Don't hesitate to contact our dedicated team with any questions. We hope you enjoy this winter edition of our newsletter.



Fiscal Year 2024 Annual Report

Check out the
2024 Annual Report



Historical Title & Registration Statistics Available Online

Did you know the Motor Vehicle Division provides historical title and registration statistics annually?

The data includes county and statewide breakdowns of vehicle registrations by vehicle type and includes the number of electric vehicles registered in South Dakota.

The data is available by county and statewide totals. [Click here to see the 2024 Report.](#)

Department of Revenue Annual Reports

Every year, the Department of Revenue collects information from each of our six divisions and beyond to accurately and openly display how the fiscal year turned out.

This report touches on topics ranging from remote sellers in the marketplace, how South Dakota tax compares to other states, year-over-year revenue numbers, educational opportunities, both for public and employee use, and much more!

[Click here to see the 2024 Report.](#)



Tax Increment Financing (TIF) Annual Report Also Available!

[Click here to see the 2024 Report.](#)

Motor Vehicle Registration Dates

Vehicle registration renewal due dates are based on the first letter of your last name which then correlates to a particular month.

February – C/D/E

March – F/G/J

**April, October, and December are non-renewal months*

Follow us for updates and reminders!



Due Dates

Tax Return	Due Date
January	02/20/2025
February	03/20/2025
March	04/21/2025
April	05/20/2025

No Municipal Tax Changes

According to South Dakota Codified Law 10-52-9, South Dakota municipalities can implement new tax rates or change existing tax rates on January 1 or July 1 each year.

Updated bulletins are available free of charge. To obtain a municipal tax information bulletin, download it on the Department of Revenue website at <https://dor.sd.gov/businesses/taxes/municipal-tax/#taxpdfs> or contact the Department of Revenue at 1-800-829-9188.

South Dakota does not impose state or corporate income taxes.

For questions regarding your federal tax return or W-2s, individuals can contact the Internal Revenue Service (IRS) at (800) 829-1040 and businesses should call (800) 829-4933, or visit their website at <https://www.irs.gov/>.

INSIDE

DOR Annual Reports
Municipal Tax Changes
Play Responsibly
New License Plates
605Drive
Special Jurisdiction Sales and Reporting
Owner-Occupied Deadlines
Property Tax Assessment Freeze Program
Property Tax County Courthouse Roadmap

CONTACT US

SD Department of Revenue

445 E Capitol Avenue, Pierre, SD 57501

Website: <https://dor.sd.gov>

Phone: 605-773-3311

Taxpayer Assistance Center: 1-800-829-9188

Motor Vehicles: 605-773-3541

SD Lottery: 605-773-5770

Gaming Commission: 605-578-3074

Free Tax Seminars!

All our seminars are free of charge and cover topics such as exemptions, licensing, filing, and more! You may also request one of our tax experts to present at your event! [To learn more about our tax seminars or to sign up, click here.](#)



Basic Sales Tax Seminar - ONLINE

1:30 PM – 4:30 PM | Tuesday, March 04, 2025



Basic Contractor's Excise Tax Seminar - ONLINE

1:30 PM – 4:30 PM | Thursday, March 06, 2025

SD Lottery Reminds Players to Play Responsibly

March is Problem Gambling Awareness Month. It is the perfect time to remind our players and retailer partners to Keep the Fun Good and play responsibly.

If you think you, or someone you know, has a problem with gambling, don't ignore it.



Problem Gambling Warning signs:

- Preoccupied with gambling and unable to stop
- Bragging about gambling, exaggerating wins, and minimizing losses
- Restless and irritable when not gambling
- Gambling to win back what's been lost
- Borrowing money for gambling
- Lying to hide time spent gambling or unpaid debts
- Frequent unexplained absences
- Losing work time because of gambling
- Jeopardizing a significant relationship or job by gambling

If you or someone you know has a gambling problem, help and treatment are available. Call the Problem Gambling Helpline at 1-888-781-HELP. Your call is always confidential. The Lottery also has responsible gambling resources on its website at:

<https://lottery.sd.gov/responsible-play/>



New License Plates Hitting the Road in 2025

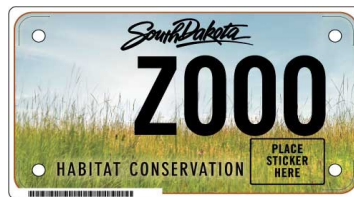
New license plates will be available on March 1, 2025. The new plates include plates for habitat conservation, retired firefighters, EMS, and the Legion of Merit. Space Force will be added to the military plates.

Individuals can renew their license plates 90 days before their expiration date.

Renewals can be completed online through the portal, at any of the 21 DMV Now Kiosks, in person at the applicant's county treasurer's office, or by mail through the county. DMV Now Kiosks are located across the state. You can find a convenient location at <https://sddmwnowkiosk.com/>.

Individuals using the online system or a kiosk will have their license plates mailed directly to them. They will also receive a 45 day plate ordered permit to keep in the vehicle until the new plates arrive.

The habitat conservation plate will have four different emblems available that include a deer, meadowlark, pasque flower and a pheasant. The emblems will be available online through Go Outdoors South Dakota or at Game, Fish & Park Offices.



Habitat Conservation Plate



Retired Firefighter Plate



Legion of Merit Plate



EMS Plate

Ask Francine

Introducing Francine Fueller!

Francine, our motor fuel expert, is ready to help you with all your fuel-related inquiries!

Ask any questions you may have [here](#).

These questions will be followed up by quarterly seminars open to all, regardless of license type or involvement with fuel.

The first "Francine Fueller Motor Fuel Facts not Fantasy" session will be on Wednesday, March 12th at 10:00 AM.

➔ Ask Francine at: ➔

<https://sddor.seamlessdocs.com/f/1112>

Have questions about specific fuel types, eligibility for refunds, or general inquiries regarding motor fuel regulations? This is the perfect way to ask your question.

Francine, our motor fuel expert, is ready to help you with all your fuel-related inquiries!



MY605DRIVE LAUNCHES FEBRUARY 17, 2025



Check out the [605Drive webpage!](#)

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 vehicles) 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.

If you have purchased a vehicle and need to drop off your title paperwork, please check with your county treasurer to scheduled hours of operation while we transition to the new system.

How to log on?

Citizens will first be directed to create a single sign on multi-factor authentication state account when they create their my605Drive account in February. If you already have a single sign on multi-factor authentication setup for other state systems like Game, Fish & Parks, my605Drive will prompt you to authenticate via the pre-existing multi-factor authentication.



Dates You Need to Know

February 13	February 17
Last Day county treasurer offices can take payments and process title paperwork in current system.	Go Live!! Services resume online, at DMV Now Kiosks, and county treasurer offices.



Check with your local county treasurer for any special hours on Monday, February 17.

Effective May 31, 2025, the Department of Revenue will be closing the Mitchell and Watertown offices. At the same time, our office in Sioux Falls will be moving from their Sycamore location to the new One Stop Shop. Watch future editions of our newsletter for more information regarding these changes.

Special Jurisdiction Sales and Reporting

Does your business sell products or services within Indian country in South Dakota? If so, it's important to understand the tax collection agreements between the State and the Tribes. South Dakota is home to nine Indian tribes. The State has tax agreements in place with seven Tribes covering sales, use and contractor's excise tax that may affect your reporting requirements. Tax collection agreement areas are referred to as special jurisdictions.

Tribes with Comprehensive Agreements

The Cheyenne River Sioux Tribe, Oglala Sioux Tribe, Rosebud Sioux Tribe, Standing Rock Sioux Tribe, and Crow Creek Sioux Tribe have comprehensive tax collection agreements with the State. These agreements include but are not limited to, sales, use, contractor's excise, and tourism tax.

Tribes with Limited Agreements

Three tribes have limited agreements that cover specific taxes and certain locations. The Sisseton Wahpeton Sioux Tribe agreement applies only to use tax, the Yankton Sioux Tribe agreement covers use and contractor's excise tax, while the Flandreau Santee Sioux Tribe agreement is limited to cigarette tax. Refer to the [Tribal Tax Fact](#) (page 5) for a list of covered locations within a limited agreement.

No Agreement

Lower Brule Sioux Tribe does not have a tax collection agreement with the State.

Reporting Special Jurisdiction Sales

Municipal tax and municipal gross receipts tax may be due when services are received or products are delivered within cities that impose either tax in a Special Jurisdiction. Refer to the [Municipal Tax Guide](#).

Tribal tourism tax mirrors the state tourism tax, which applies to the gross receipts of hotels and lodging establishments, campgrounds, motor vehicle rentals, recreational equipment rentals, recreational services, spectator events, visitor attractions, and visitor-intensive businesses. The tribal tourism tax is in addition to any state, tribal, or municipal taxes. See the chart below for the Special Jurisdiction Tourism Tax codes. You can also refer to the [Tourism Tax Fact](#).

Example: Reporting a Special Jurisdiction Sale

A business sells \$5,000 in building materials to a customer in Eagle Butte, SD, which is in the Cheyenne River Special Jurisdiction. Here's how you would report that sales-taxable transaction on a paper sales tax return:

1. **Line 1 (Gross Sales):** \$5,000
2. **Line 3 (Non-Taxable Sales):** \$0
3. **Line 4 (Special Jurisdiction Sales):** \$5,000

City/Special Jurisdiction:

4. **Line 6 CRST—ST (408-4)** \$5,000, 4%
5. **Line 7 Eagle Butte (102-2)** \$5,000, 2%

Total Tax Due: \$310.00

Special Jurisdiction Codes and Rates

Special Jurisdiction	Tax Type (Tax Return Designation)	Code	Rate
Cheyenne River Special Jurisdiction	Cheyenne River Sales/Use (CRST-ST)	408-4	4.2%
	Cheyenne River Excise (CRST-ET)	408-2	2%
	Cheyenne River Tourism (CRST-TT)	408-5	1.5%
Crow Creek Special Jurisdiction	Crow Creek Sales/Use (CCST-ST)	417-4	4.2%
	Crow Creek Excise (CCST-ET)	417-2	2%
	Crow Creek Tourism (CCST-TT)	417-5	1.5%
Oglala Special Jurisdiction (Pine Ridge)	Oglala Sales/Use (OGST-ST)	411-4	4.2%
	Oglala Excise (OGST-ET)	411-2	2%
	Oglala Tourism (OGST-TT)	411-5	1.5%
Rosebud Special Jurisdiction	Rosebud Sales/Use (RBST-ST)	412-4	4.2%
	Rosebud Excise (RBST-ET)	412-2	2%
	Rosebud Tourism (RBST-TT)	412-5	1.5%
Standing Rock Special Jurisdiction	Standing Rock Sales/Use (SRST-ST)	413-4	4.2%
	Standing Rock Excise (SRST-ET)	413-2	2%
	Standing Rock Tourism (SRST-TT)	413-5	1.5%
Sisseton Wahpeton Special Jurisdiction	Sisseton Wahpeton Use (SWO-UT)	414-4	4.2%
Yankton Special Jurisdiction	Yankton Use (YST-UT)	418-4	4.2%
	Yankton Excise (YST-ET)	418-2	2%

For more information, review the [Tribal Tax Fact](#) or contact the South Dakota Department of Revenue at 1-800-829-9188, option 1.



Follow the steps to report a Special Jurisdiction sale on a sales tax return through EPath:

1. **Line 1 (Gross Sales):** Report all sales, including non-taxable sales.
2. **Line 3 (Non-Taxable Sales):** Deduct any exempt or Out-of-State sales.
3. **Line 4 (Special Jurisdiction Sales):** Check the box that asks, "Do you have taxable amounts to report for Special Jurisdictions?" This will make Special Jurisdiction codes available for reporting. Enter the taxable sales total for the applicable Special Jurisdiction.
4. **City/Special Jurisdiction Name:** If Municipal Tax applies, enter the city name under "Add a City" and enter the taxable amount for that City/Special Jurisdiction.

Follow the steps to report a special jurisdiction sale on a contractor's excise tax return through EPath:

1. **Line 1 (Gross Receipts):** Report all gross receipts, including those from Special Jurisdictions.
2. **Line 3 (Deductions):** Deduct projects for which you have received a prime contractor's exemption certificate or were done out of state
3. **Line 4 (Special Jurisdiction Receipts):** Check the box that asks, "Do you have contractor's excise taxable receipts to report for Special Jurisdictions?" This will make Special Jurisdiction codes available for reporting. Enter the gross receipts amount for the applicable Special Jurisdiction.
4. **Line 8 (City/Special Jurisdiction Name):** If Municipal Tax applies, enter the city name under "Add a City" and enter the taxable amount for that City/Special Jurisdiction.

Note: If a transaction occurs in a Special Jurisdiction without a tax collection agreement or involves a tax type not covered under a limited agreement, there will be no Special Jurisdiction code available, report these transactions to the State of South Dakota. Reporting a Special Jurisdiction sale on a paper return is slightly different—refer to pages 6 and 7 of the [Tribal Tax Fact](#).

Property Tax Relief Deadline for

Owner-Occupied Status Approaching

Homeowners and contractors have until **March 15** to apply for property tax relief through the owner-occupied program.

DOR advises property owners to check their county tax notices to ensure their property is classified as owner-occupied.



Qualifying taxpayers who have purchased or built a home may apply through their local county director of equalization or submit electronically for this classification using DOR's form at <https://sddor.seamlessdocs.com/f/3001>.

Contractors may qualify for up to four single-family dwellings. If you are a contractor, please complete the form located at <https://sddor.seamlessdocs.com/f/3002>.

Those with questions are encouraged to contact their local county director of equalization or call the Department of Revenue's Property Tax Division at 605-773-3311.

Property Tax Assessment Freeze

On July 1, 2022, state law allowed for an increase in the eligibility guidelines for the assessment freeze program. Many elderly and disabled South Dakotans live on fixed incomes and may have difficulty meeting their property tax obligations.

The freeze on assessments program prevents the homeowner's property from increasing in value for tax purposes. Under this program, as the value of the home increases, the homeowner will pay tax on the former (lower) assessed value. Property is defined as the house, garage, and the lot upon which it sits, or one acre, whichever is less.

Eligible individuals must meet the income limits to qualify for the program. For more information regarding the program and a full list of qualifications, check out our [Freeze on Assessments: Dwelling of Disable and Senior Citizens brochure](#).

As a reminder, applications must be submitted annually to the county treasurer where the property is located on or before **April 1**.

Applications are available each year in January at the county courthouse or from the Department's website at <https://sddor.seamlessdocs.com/f/pt38>.

