

South Dakota Department of Revenue - Municipal / Special Jurisdiction Tax Rate Chart
Effective January 1 - June 30, 2026

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%
Arlington	013-1	1.0%
Armour*	014-2	2.0%
Artesian*	015-2	2.0%
Ashton*	016-2	2.0%
Astoria*	017-2	2.0%
Aurora*	019-2	2.0%
Avon*	020-2	2.0%
Baltic*	022-2	2.0%
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%
Clark	073-1	1.0%
Clear Lake*	075-2	2.0%

Municipality	Code	Rate %
Colman*	076-2	2.0%
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%
Faulton*	121-2	2.0%
Faulton	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%

Municipality	Code	Rate %
Geddes*	141-2	2.0%
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	2.0%
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	2.0%
Lake Norden*	199-2	2.0%
Lake Preston*	200-2	2.0%
Lane*	201-2	2.0%
Langford*	202-2	2.0%

* Indicates General Tax Rates

Bold indicates Municipal Gross Receipts Tax (MGRT) Rates

South Dakota Department of Revenue - Municipal / Special Jurisdiction Tax Rate Chart
Effective January 1 - June 30, 2026

Municipality	Code	Rate %
Clear Lake	075-1	1.0%
Lead*	204-2	2.0%
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%
Newell	255-1	1.0%
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%

Municipality	Code	Rate %
Pierre	284-1	1.0%
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 %
Wagner	369-1	1.0%
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%