

State Rates

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- Whitewood
- Willow Lake
- Wilmot
- Winner
- Witten
- Wolsey
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Special

- Jurisdictions
 Cheyenne River Special
- Jurisdiction

 Crow Creek Special

 Jurisdiction
- Oglala (Pine Ridge)
 Special Jurisdiction
- Rosebud Special
 Jurisdiction
- Sisseton-Wahpeton
 Special Jurisdiction
- Standing Rock Special
 Jurisdiction
- Yankton Special
 Jurisdiction

State Rates

Effective	C	urrent
07/01/2023-		
06/30/2027	4.20%	General Rate

Effective	Hi	storical
06/01/2016	4.50%	General Rate

Effective	Hi	storical
7/1/1969	4.00%	General Rate

Tax Rates: Aberdeen

Effective	Current		
	001-2	2%	General Rate
01/01/06	001-1	1%	Lodging Alcohol Eating Establishments Admissions

Effective	Historical		
	001-2	2%	General Rate
	001-1	1%	Lodging Alcohol Eating Establishments Admissions
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine

Aberdeen municipal sales tax rate implemented effective: April 1, 1971

Tax Rates: Akaska

Effective			Current
07/01/07	004-2	2%	General Sales and Use Tax Rate

Tax Rates: Alcester

Effective	Current		
01/01/06	006-2	2%	General Rate

Effective	Historical		
	006-2 1%		General Rate
01/01/04	006-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine

Alcester municipal sales tax rate implemented effective: September 1, 1984

Tax Rates: Alexandria

Effective			Current
01/01/06	007-2	2%	General Rate

Effective	Historical			
	007-2 2%		General Rate	
01/01/04	007-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Alexandria municipal sales tax rate implemented effective: November 1, 1984

Tax Rates: Alpena

Effective	Current		
01/01/06	009-2	1%	General Rate

Effective		Historical		
	009-2	1%	General Rate	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	
	009-1	1%	General Sales and Use Tax Rate	
07/01/00	Exempt:		Construction Materials delivered to a truck of a construction company for use outside city limits	

Alpena municipal sales tax rate implemented effective: July 1, 2000

Tax Rates: Andover

Effective	Current		
07/01/08	011-2	2%	General Rate

Tax Rates: Arlington

Effective		Current			
	013-2	2%	General Rate		
07/01/24	013-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective	Historical				
	013-2	2%	General Rate		
01/01/04	013-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Arlington municipal sales tax rate implemented effective: March 1, 1989

Tax Rates: Armour

Effective			Current
01/01/06	014-2	2%	General Rate

Effective		Historical			
	014-2	2%	General Rate		
01/01/04	014-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Armour municipal sales tax rate implemented effective: September 1, 1988

Tax Rates: Artesian

Effective	Current		
01/01/06	015-2	2%	General Rate

Effective		Historical			
	015-2 2%		General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services		
	015-2	2%	General Sales and Use Tax Rate		
01/01/02	015-1	1%	Food as defined by the Food Stamp Act		

Artesian municipal sales tax rate implemented effective: January 1, 2002

Tax Rates: Ashton

Effective		Current	
01/01/13	016-2	2%	General Rate

Effective	Historical		
07/01/08	016-2	1%	General Rate

Ashton municipal sales tax rate implemented effective: July 1, 2008

Tax Rates: Astoria

Effective	Current		
07/01/08	017-2	2%	General Rate

Tax Rates: Aurora

Effective	Current		
01/01/24	019-2	2%	General Rate

Effective		Historical			
019-2 1%		1%	General Rate		
01/01/05	019-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Aurora municipal sales tax rate implemented effective: January 1, 2005

Tax Rates: Avon

Effective			Current
01/01/06	020-2	2%	General Rate

Effective	Historical			
	020-2	2%	General Rate	
01/01/04	020-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Avon municipal sales tax rate implemented effective: July 1, 1996

Tax Rates: Baltic

Effective	Current			
	022-2	2%	General Rate	
01/01/06	022-1	1%	Lodging Alcohol Eating Establishments Admissions	

Effective	Historical				
01/01/04	022-2	2%	General Rate		
	022-1	1%	Lodging Alcohol Eating Establishments Admissions		
	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Baltic municipal sales tax rate implemented effective: July 7, 1993

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Tax Rates: Belle Fourche

Effective		Current			
	027-2	2%	General Rate		
01/01/06	027-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective	Historical			
	027-2	2%	General Rate	
	027-1	1%	Lodging Alcohol Eating Establishments Admissions	
01/01/05	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Effective	Historical		
	027-2	1.9%	General Rate
	027-1	1%	Lodging Alcohol Eating Establishments Admissions
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine

Belle Fourche municipal sales tax rate implemented effective: February 1, 1978

Tax Rates: Belvidere

Effective			Current
01/01/06	028-2	2%	General Rate

Effective	Historical			
	028-2	2%	General Rate	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Belvidere municipal sales tax rate implemented effective: January 1, 1985

Tax Rates: Beresford

Effective	Current			
	029-2	2%	General Rate	
01/01/06	029-1	1%	Lodging Alcohol Eating Establishments Admissions	

Effective	Historical		
	029-2	2%	General Rate
	029-1	1%	Lodging Alcohol Eating Establishments Admissions
01/01/05	/01/05 Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine

Effective		Historical			
	029-2	2%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
	029-2	2%	General Rate		
07/01/00	029-3	1%	Food as defined by the Food Stamp Act		
	Exempt:		Construction Materials delivered to a truck of a construction company for use outside city limits		

Beresford municipal sales tax rate implemented effective: July 1, 1977

Tax Rates: Big Stone City

Effective			Current
07/01/09	031-2	2%	General Rate

Effective		Historical			
	031-2	1%	General Rate		
01/01/04	031-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Tax Rates: Bison

Effective	Current		
07/01/08	032-2	2%	General Rate

Tax Rates: Blunt

Effective		Current			
01/01/06	034-2	1%	General Rate		
	034-1	1%	Alcohol		

Effective		Historical			
	034-2	1%	General Rate		
	034-1	1%	Alcohol		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
07/01/02	034-3	1%	General Rate		
07/01/02	034-2	2%	Alcohol		

Blunt municipal sales tax rate implemented effective: July 1, 1996

Tax Rates: Bonesteel

Effective	Current		
07/01/09	035-2	2%	General Rate

Effective		Historical			
01/01/06	035-2	1%	General Rate		
	035-2	1%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
01/01/01	035-1	1%	General Sales and Use Tax Rate		

Bonesteel municipal sales tax rate implemented effective: January 1, 2001

Tax Rates: Bowdle

Effective	Current		
01/01/06	036-2	2%	General Rate

Effective		Historical				
	036-2	2%	General Rate			
07/01/05	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
	036-2	1%	General Rate			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Bowdle municipal sales tax rate implemented effective: January 1, 1989

Tax Rates: Box Elder

Effective		Current			
	037-2	2%	General Rate		
01/01/06	037-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective		Historical			
	037-2	2%	General Rate		
	037-1	1%	Lodging Alcohol Eating Establishments Admissions		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Box Elder municipal sales tax rate implemented effective: January 1, 1983

Tax Rates: Bradley

Effective	Current		
01/01/17	038-2	2%	General Rate

Effe	ective			Historical
01/	01/17	038-2	2%	General Sales and Use Tax Rate

Tax Rates: Brandon

Effective		Current				
	039-2	2%	General Rate			
01/01/06	039-1	1%	Lodging Alcohol Eating Establishments Admissions			

Effective		Historical				
	039-2	2%	General Rate			
	039-1	1%	Lodging Alcohol Eating Establishments Admissions			
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Effective	Historical
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	039-2	2%	General Sales and Use Tax Rate
	039-4	1%	Food as defined by the Food Stamp Act
01/01/03	039-5	3%	Lodging Alcohol Eating Establishments Admissions
	Exemp	ot:	Long Distance Toll Calls Construction Materials delivered to a truck of a construction company for use outside city limits

Brandon municipal sales tax rate implemented effective: April 1, 1977

Tax Rates: Brandt

Effective	Current		
01/01/06	040-2	2%	General Rate

Effective		Historical				
	040-2	1%	General Rate			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
01/01/01	040-1	1%	General Sales and Use Tax Rate			

Brandt municipal sales tax rate implemented effective: January 1, 2001

Tax Rates: Bridgewater

Effective			Current
01/01/06	042-2	2%	General Rate

Effective		Historical				
	042-2	2%	General Rate			
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Bridgewater municipal sales tax rate implemented effective: July 1, 1985

Tax Rates: Bristol

Effective			Current
01/01/06	043-2	2%	General Rate

Effective		Historical			
	043-2	2%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
	043-2	2%	General Sales and Use Tax Rate		
07/01/03	043-3	1%	Food as defined by the Food Stamp Act		
	Exempt:		Construction Materials delivered to a truck of a construction company for use outside city limits		

Bristol municipal sales tax rate implemented effective: July 1, 1996

Tax Rates: Britton

Effective		Current				
	044-2	2%	General Rate			
01/01/06	044-1	1%	Lodging Alcohol Eating Establishments Admissions			

Effective	Historical					
07/01/05	044-2	2%	General Rate			
	044-1	1%	Lodging Alcohol Eating Establishments Admissions			
	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Effective	Historical
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	044-2	1.87%	General Rate
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine

Britton municipal sales tax rate implemented effective: January 1, 1984

Tax Rates: Brookings

Effective		Current				
	045-2	2%	General Rate			
01/01/06	045-1	1%	Lodging Alcohol Eating Establishments Admissions			

Effective		Historical				
	045-2	1.90%	General Rate			
	045-1	1%	Lodging Alcohol Eating Establishments Admissions			
07/01/05	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
Effective	Historical					
01/01/04	045-2	1.90%	General Rate			

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045-1	1%	Lodging Alcohol
Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine

Brookings municipal sales tax rate implemented effective: January 1, 1982

Tax Rates: Bruce

Effective			Current
01/01/18	046-2	2%	General Sales and Use Tax Rate

Tax Rates: Bryant

Effective	Current		
07/01/08	047-2	2%	General Rate

Effective	Historical			
01/01/06	047-2 1%		General Rate	
	047-2	1%	General Rate	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Bryant municipal sales tax rate implemented effective: January 1, 1995

Tax Rates: Buffalo

Effective	Current		
01/01/10	048-2	2%	General Rate

Effective	Historical			
01/01/06	048-2 1%		General Rate	
	048-2	1%	General Rate	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Buffalo municipal sales tax rate implemented effective: July 1, 1997

Tax Rates: Burke

Effective	Current		
01/01/06	053-2	2%	General Rate

Effective		Historical				
	053-2 2%		General Rate			
01/01/04	053-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Burke municipal sales tax rate implemented effective: March 1, 1988

Tax Rates: Camp Crook

Effective			Current
01/01/12	054-2	1%	General Sales and Use Tax Rate

Tax Rates: Canistota

Effective		Current				
	055-2	2%	General Tax Rate			
07/01/08	055-1	1%	Lodging Alcohol Eating Establishments Admissions			

Effective	Historical				
01/01/06	055-2 2%		General Rate		
	055-2	2%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Canistota municipal sales tax rate implemented effective: July 1, 1979

Tax Rates: Canova

Effective		Current				
	056-2	1.95%	General Rate			
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Effective		Historical			
	056-2	2%	General Sales and Use Tax Rate		
07/01/01	056-3	1%	Food as defined by the Food Stamp Act Construction Materials delivered to a truck of a construction company for use outside city limits		

Canova municipal sales tax rate implemented effective: September 1, 1988

Tax Rates: Canton

Effective		Current			
07/01/11	057-1	1%	Municipal Gross Receipts Tax Lodging Eating Establishments Admissions		
01/01/06	057-2	2%	General Rate		

Effective	Historical				
	057-2	2%	General Rate		
01/01/04	057-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Canton municipal sales tax rate implemented effective: April 1, 1977

Tax Rates: Carthage

Effective	Current		
07/01/07	061-2	2%	General Rate

Effective		Historical				
	061-2	1%	General Rate			
01/01/04	061-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Carthage municipal sales tax rate implemented effective: July 1, 1998

Tax Rates: Castlewood

Effective	Current		
01/01/06	062-2	2%	General Rate

Effective		Historical				
	062-2	2%	General Rate			
01/01/04	062-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Castlewood municipal sales tax rate implemented effective: January 1, 1989

Tax Rates: Cavour

Effective	Current		
01/01/11	063-2	2%	General Rate

Tax Rates: Centerville

Effective		Current			
	065-2	2%	General Rate		
01/01/06	065-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective		Historical			
	065-2	2%	General Rate		
	065-1	1%	Lodging Alcohol Eating Establishments Admissions		
01/01/05	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Effective		Historical				
	065-2 2%		General Rate			
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Centerville municipal sales tax rate implemented effective: July 1, 1979

Tax Rates: Central City

Effective	Current		
01/01/06	066-2	2%	General Rate

Effective		Historical			
	066-2 2%		General Rate		
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Central City municipal sales tax rate implemented effective: July 1, 1975

Tax Rates: Chamberlain

Effective		Current			
	067-2	2%	General Rate		
01/01/06	067-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective		Historical		
	067-2	2%	General Rate	
	067-1	1%	Lodging Alcohol Eating Establishments Admissions	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Chamberlain municipal sales tax rate implemented effective: April 1, 1979

Tax Rates: Chancellor

Effective		Current			
	068-2	2%	General Rate		
01/01/06	068-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective		Historical			
	068-2	2%	General Rate		
	068-1	1%	Lodging Alcohol Eating Establishments Admissions		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Effective	Historical
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	068-2	2%	General Sales and Use Tax Rate
	068-4	1%	Food as defined by the Food Stamp Act
07/01/00	068-5	3%	Lodging Alcohol Eating Establishments Admissions
	068-2	2%	General Sales and Use Tax Rate
01/01/00	068-4	1%	Food as defined by the Food Stamp Act
	068-3	3%	Lodging Eating Establishments

Chancellor municipal sales tax rate implemented effective: January 1, 1984

Tax Rates: Clark

Effective	Current		
01/01/06	073-2	2%	General Rate

Effective		Historical			
	073-2 2%		General Rate		
01/01/04	073-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Clark municipal sales tax rate implemented effective: March 1, 1986

Tax Rates: Clear Lake

Effective		Current			
	075-2	2%	General Rate		
01/01/08	075-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective	Historical				
01/01/06	075-2 2%		General Rate		
	075-2	2%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Clear Lake municipal sales tax rate implemented effective: July 1, 1978

Tax Rates: Colman

Effective	Current		
01/01/06	076-2	2%	General Rate

Effective		Historical			
	076-2	2%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
01/01/02	076-2 2%		General Sales and Use Tax Rate		
01/01/03	076-3 1%		Goods as defined by the Food Stamp Act		

Colman municipal sales tax rate implemented effective: January 1, 1996

Tax Rates: Colome

Effective		Current			
01/01/15	077-1	1%	Municipal Gross Tax		
01/01/06	077-2	2%	General Rate		

Effective	Historical			
	077-2	2%	General Rate	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation	
			Transportation Services Agricultural Animal Health Prod & Medicine	

Colome municipal sales tax rate implemented effective: January 1, 1989

Tax Rates: Columbia

Effective	Current		
07/01/15	079-2	2%	General Rate

Tax Rates: Colton

Effective		Current			
	078-2	2%	General Rate		
01/01/06	078-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective		Historical			
	078-2	2%	General Rate		
	078-1	1%	Lodging Alcohol Eating Establishments Admissions		
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Effective Historical	
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	078-2	2%	General Sales and Use Tax Rate
	078-4	1%	Food as defined by the Food Stamp Act
07/01/00	078-3	3%	Alcohol
	Exemp	ot:	Construction Materials delivered to a truck of a construction company for use outside city limits

Colton municipal sales tax rate implemented effective: January 1, 1989

Tax Rates: Conde

Effective			Current
07/01/11	080-2	2%	General Sales and Use Tax Rate

Tax Rates: Corona

Effective	Current		
01/01/06	081-2	2%	General Rate

Tax Rates: Corsica

Effective		Current			
	082-2	2%	General Rate		
07/01/06	082-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective	Historical			
01/01/06	082-2	2%	General Rate	
	082-2	2%	General Rate	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Corsica municipal sales tax rate implemented effective: January 1, 1987

Tax Rates: Cresbard

Effective	Current		
01/01/23	085-2	2%	General Rate

Tax Rates: Crooks

Effective	Current			
	087-2	2%	General Rate	
01/01/13	087-1	1%	Lodging Alcohol Eating Estbalishments Admissions	

Effective		Historical				
01/01/09	087-1	1%	Municipal Gross Receipts Lodging Alcohol Eating Establishments Admissions			
01/01/06	087-2	1.9%	General Rate			
	087-2	1.9%	General Rate			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Crooks municipal sales tax rate implemented effective: September 1, 1989

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Tax Rates: Custer

Effective	Current			
	088-2	2%	General Rate	
01/01/06	088-1	1%	Lodging Alcohol Eating Establishments Admissions	

Effective	Historical			
	088-2	2%	General Rate	
	088-1	1%	Lodging Alcohol Eating Establishments Admissions	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Custer municipal sales tax rate implemented effective: July 1, 1977

Tax Rates: Dallas

Effective		Current			
	089-2	2%	General Rate		
07/01/07	089-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective		Historical				
	089-2	2%	General Rate			
07/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
	089-2	1%	General Rate			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
01/01/02	089-1	1%	General Sales and Use Tax Rate			

Tax Rates: Dante

Effective	Current		
07/01/21	090-2	2%	General Rate

Effective	Historical		
07/01/17	090-2	1%	General Sales and Use Tax Rate

Tax Rates: Davis

Effective	Current		
01/01/06	091-2	2%	General Rate

Effective	Historical		
	091-2	2%	General Rate
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine

Davis municipal sales tax rate implemented effective: July 1, 1994

Tax Rates: Deadwood

Effective		Current			
	093-2	2%	General Rate		
01/01/06	093-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective	Historical			
	093-2	2%	General Rate	
	093-1	1%	Lodging Alcohol Eating Establishments Admissions	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Deadwood municipal sales tax rate implemented effective: April 1, 1970

Tax Rates: Dell Rapids

Effective	Current			
	094-2	2%	General Rate	
01/01/06	094-1	1%	Lodging Alcohol Eating Establishments Admissions	

Effective	Historical				
	094-2	2%	General Rate		
	094-1	1%	Lodging Alcohol Eating Establishments Admissions		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Effective	Historical			
	094-2	2%	General Sales and Use Tax Rate	
	094-4	1%	Food as defined by the Food Stamp Act	
01/01/02	094-5	3%	Lodging Alcohol Eating Establishments Admissions	
	Exem	pt:	Construction Materials delivered to a truck of a construction company for use outside city limits	

Dell Rapids municipal sales tax rate implemented effective: July 1, 1979

Tax Rates: Delmont

Effective			Current
01/01/06	095-2	2%	General Rate

Effective		Historical			
	095-2	2%	General Rate		
01/01/05	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
	095-2	1.76%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Delmont municipal sales tax rate implemented effective: November 1, 1988

Tax Rates: DeSmet

Effective	Current			
	092-2	2%	General Rate	
01/01/06	092-1	1%	Lodging Alcohol Eating Establishments Admissions	

Effective		Historical				
	092-2	2%	General Rate			
	092-1	1%	Lodging Alcohol Eating Establishments Admissions			
01/01/05	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
Effective	Historical					

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	092-2	2%	General Rate
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine

DeSmet municipal sales tax rate implemented effective: January 1, 1979

Tax Rates: Dimock

Effective	Current		
01/01/06	097-2	2%	General Rate

Effective		Historical			
	097-2 2%		General Rate		
01/01/05	097-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Tax Rates: Doland

Effective	Current		
01/01/09	098-2	2%	General Rate

Effective		Historical			
01/01/06	098-2 1%		General Rate		
		1			
	098-2	1%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Doland municipal sales tax rate implemented effective: January 1, 1995

Tax Rates: Dupree

Effective	Current		
01/01/06	101-2	1%	General Rate

Effective		Historical			
	101-2 1%		General Rate		
01/01/04	101-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Dupree municipal sales tax rate implemented effective: January 1, 1985

Tax Rates: Eagle Butte

Effective		Current			
	102-2	2%	General Rate		
07/01/09	102-1	1%	Lodging Eating Establishments Admissions		

Tax Rates: Eden

Effective	Current		
01/01/06	103-2	1%	General Rate

Effective		Historical			
	103-2 1%		General Rate		
01/01/04	103-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Eden municipal sales tax rate implemented effective: November 1, 1991

Tax Rates: Edgemont

Effective		Current				
	104-2	2%	General Rate			
01/01/06	104-1	1%	Lodging Alcohol Eating Establishments Admissions			

Effective		Historical			
	104-2	2%	General Rate		
	104-1	1%	Lodging Alcohol Eating Establishments Admissions		
07/01/05	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

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Effective		Historical				
	104-2 2%		General Rate			
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Edgemont municipal sales tax rate implemented effective: April 1, 1974

Tax Rates: Egan

Effective	Current		
01/01/06	105-2	2%	General Rate

Effective	Historical			
	105-2 2%		General Rate	
01/01/04	105-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Egan municipal sales tax rate implemented effective: January 1, 1989

Tax Rates: Elk Point

Effective	Current			
01/01/06	106-2	2%	General Rate	
07/01/09	106-1	1%	Lodging Alcohol Eating Establishments Admissions	

Effective	Historical				
	106-2	2%	General Rate		
01/01/04	106-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Elk Point municipal sales tax rate implemented effective: July 1, 1979

Tax Rates: Elkton

Effective			Current
01/01/06	107-2	2%	General Rate

Effective		Historical				
	107-2	2%	General Rate			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
	107-2	2%	General Sales and Use Tax Rate			
01/01/01	107-3	1%	Food as defined by the Food Stamp Act			

Elkton municipal sales tax rate implemented effective: January 1, 1995

Tax Rates: Emery

Effective			Current
01/01/06	110-2	2%	General Rate

Effective	Historical				
	110-2	2%	General Rate		
01/01/04	110-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Emery municipal sales tax rate implemented effective: January 1, 1990

Tax Rates: Erwin

Effective	Current		
07/01/20	112-2	2%	General Rate

Tax Rates: Estelline

Effective	Current		
07/01/09	113-2	2%	General Rate

Effective		Historical				
01/01/06	113-2 1%		General Rate			
		1				
	113-2	1%	General Rate			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Estelline municipal sales tax rate implemented effective: January 1, 1992

Tax Rates: Ethan

Effective	Current		
01/01/06	114-2	2%	General Rate

Effective	Historical				
	114-2	2%	General Rate		
01/01/04	114-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Ethan municipal sales tax rate implemented effective: July 1, 1995

Tax Rates: Eureka

Effective			Current
01/01/06	115-2	2%	General Rate

Effective	Historical				
	115-2	1.9%	General Rate		
01/01/04	115-2 1.9% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Eureka municipal sales tax rate implemented effective: July 1, 1985

Tax Rates: Fairfax

Effective	Current		
01/01/10	117-2	2%	General Rate

Tax Rates: Fairview

Effective	Current		
07/01/14	118-2	2%	General Rate

Tax Rates: Faith

Effective		Current			
	119-2	2%	General Rate		
01/01/06	119-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective		Historical				
	119-2	2%	General Rate			
	119-1	1%	Lodging Alcohol Eating Establishments Admissions			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Effective	Historical				
	119-2	2%	General Sales and Use Tax Rate		
	119-4	1%	Food as defined by the Food Stamp Act		
01/01/03	119-3	3%	Lodging Alcohol Eating Establishments Admissions		
	Exemp	ot:	Construction materials delivered to a truck of a construction company for use outside city limits		

Faith municipal sales tax rate implemented effective: March 1, 1985

Tax Rates: Faulkton

Effective	Current		
01/01/06	121-2	2%	General Rate

Effective		Historical			
	121-2	2%	General Rate		
01/01/04	121-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Faulkton municipal sales tax rate implemented effective: July 1, 1988

Tax Rates: Flandreau

Effective		Current			
	125-2	2%	General Rate		
01/01/06	125-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective		Historical				
	125-2	1.91%	General Rate			
	125-1	1%	Lodging Alcohol Eating Establishments Admissions			
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Effective		Historical				
	125-2	2%	General Sales and Use Tax Rate			
	125-4	1%	Food as defined by the Food Stamp Act			
01/01/02	125-3	3%	Lodging Alcohol Eating Establishments Admissions			

Flandreau municipal sales tax rate implemented effective: July 1, 1981

Tax Rates: Florence

Effective	Current		
01/01/06	126-2	2%	General Rate

Effective		Historical				
	126-2	2%	General Rate			
07/01/05	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
	126-2	1%	General Rate			
07/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Florence municipal sales tax rate implemented effective: January 1, 1997

Tax Rates: Fort Pierre

Effective		Current			
	129-2	2%	General Rate		
01/01/06	129-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective		Historical				
	129-2	2%	General Rate			
	129-1	1%	Lodging Alcohol Eating Establishments Admissions			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
Effective	Historical					

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	129-2	2%	General Sales and Use Tax Rate
	129-1	1%	Food as defined by the Food Stamp Act
01/01/02	129-3	3%	Lodging Alcohol Eating Establishments Admissions

Fort Pierre municipal sales tax rate implemented effective: October 1, 1978

Tax Rates: Frankfort

Effective	Current		
01/01/13	131-2	2%	General Rate

Effective			Historical
01/01/12	131-2	1%	General Sales and Use Tax Rate

Tax Rates: Frederick

Effective	Current		
01/01/08	132-2	1%	General Rate

Tax Rates: Freeman

Effective		Current				
01/01/06	133-2	2%	General Rate			
07/1/21	133-1	1%	Lodging Alcohol Eating Establishments Admissions			

Effective		Historical				
	133-2	2%	General Rate			
01/01/04	133-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Freeman municipal sales tax rate implemented effective: January 1, 1994

Tax Rates: Garretson

Effective		Current			
	138-2	2%	General Rate		
01/01/08	138-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective	Historical				
01/01/06	138-2	2%	General Rate		
		i			
	138-2	2%	General Rate		
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Garretson municipal sales tax rate implemented effective: March 1, 1984

Tax Rates: Gary

Effective		Current			
07/01/22	139-2	2%	General Rate		
07/01/22	131-1	2%	Municipal Gross Tax		

Effective	Historical		
01/01/04	139-2	1%	General Rate
	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine

Gary municipal sales tax rate implemented effective: July 1, 1987

Tax Rates: Gayville

Effective	Current		
01/01/06	140-2	2%	General Rate

Effective		Historical				
	140-2	2%	General Rate			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
	140-2	2%	General Sales and Use Tax Rate			
01/01/03	140-1	1%	Food as defined by the Food Stamp Act			
	Exempt:		Construction materials delivered to a truck of a construction company for use outside city limits			

Tax Rates: Geddes

Effective	Current		
01/01/06	141-2	2%	General Rate

Effective		Historical				
	141-2 2%		General Rate			
01/01/04	141-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Geddes municipal sales tax rate implemented effective: May 1, 1987

Tax Rates: Gettysburg

Effective	Current			
	142-2	2%	General Rate	
01/01/06	142-1	1%	Lodging Alcohol Eating Establishments Admissions	

Effective	Historical			
	142-2	2%	General Rate	
	142-1	1%	Lodging Alcohol Eating Establishments Admissions	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Gettysburg municipal sales tax rate implemented effective: May 1, 1985

Tax Rates: Glenham

Effective	Current		
01/01/06	145-2	2%	General Rate

Effective		Historical				
	145-2	2%	General Rate			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
	145-2	2%	General Sales and Use Tax Rate			
07/01/02	145-1	1%	Food as defined by the Food Stamp Act			
	Exempt:		Construction materials delivered to a truck of a construction company for use outside city limits			

Tax Rates: Gregory

Effective		Current			
	147-2	2%	General Rate		
01/01/08	147-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective	Historical			
01/01/06	147-2	2%	General Rate	
		i.		
	147-2	2%	General Rate	
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Gregory municipal sales tax rate implemented effective: January 1, 1987

Tax Rates: Grenville

Effective	Current		
01/01/09	148-2	2%	General Rate

Tax Rates: Groton

Effective		Current			
	149-2	2%	General Rate		
01/01/06	149-1	1%	Lodging Alcohol Eating Establishments		

Effective		Historical			
	149-2	2%	General Rate		
	149-1	1%	Lodging Alcohol Eating Establishments		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
Effective	Historical				

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07.04.04	149-2	2%	General Sales and Use Tax Rate
	149-1	1%	Food as defined by the Food Stamp Act
07/01/01	149-5	3%	Lodging Alcohol Eating Establishments

Groton municipal sales tax rate implemented effective: January 1, 1979

Tax Rates: Harrisburg

Effective	Current		
	151-2	2%	General Rate
01/01/06	151-1	1%	Lodging Alcohol Eating Establishments Admissions

Effective			Historical
	151-2	2%	General Rate
07/01/05	151-1	1%	Lodging Alcohol Eating Establishments Admissions
Effective			Historical
01/01/04	151-2	2%	General Rate

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Exempt:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine
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Harrisburg municipal sales tax rate implemented effective: July 1, 1982

Tax Rates: Harrold

Effective	Current		
07/01/08	153-2	2%	General Rate

Effective	Historical			
01/01/06	153-2	1%	General Rate	
		1		
	153-2	1%	General Rate	
01/01/04	153-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Harrold municipal sales tax rate implemented effective: January 1, 1994

Tax Rates: Hartford

Effective	Current			
	154-2	2%	General Rate	
01/01/06	154-1	1%	Lodging Alcohol Eating Establishments Admissions	

Effective		Historical		
	154-2	2%	General Rate	
	154-1	1%	Lodging Alcohol Eating Establishments Admissions	
01/01/04	154-1 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

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Effective	Historical		
07/01/00	154-2	2%	General Rate
	154-4	1%	Food as defined by the Food Stamp Act Construction materials delivered to a truck of a construction company for use outside city limits
	154-5	3%	Lodging Alcohol Eating Establishments Admissions

Hartford municipal sales tax rate implemented effective: May 1, 1987

Tax Rates: Hayti

Effective	Current		
07/01/06	156-2	2%	General Rate

Effective	Historical			
01/01/06	156-2	1%	General Rate	
		1		
	156-2	1%	General Rate	
01/01/04	156-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Hayti municipal sales tax rate implemented effective: January 1, 1994

Tax Rates: Hazel

Effective	Current		
01/01/06	157-2	1%	General Rate

Effective		Historical			
	157-2	1%	General Rate		
01/01/04	157-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Tax Rates: Hecla

Effective	Current		
01/01/24	158-2	2%	General Rate

Effective		Historical			
	158-2	1%	General Rate		
07/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Tax Rates: Henry

Effective	Current		
01/01/22	159-2	2%	General Rate

Effective	Historical			
	159-2 1%		General Rate	
01/01/04	159-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Henry municipal sales tax rate implemented effective: January 1, 1995

Tax Rates: Hermosa

Effective	Current			
	160-2	2%	General Rate	
07/01/18	160-1	1%	Lodging Alcohol Eating Establishments Admissions	

Effective	Historical			
	160-2	2%	General Rate	
01/01/04	160-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Hermosa municipal sales tax rate implemented effective: March 1, 1984

Tax Rates: Herreid

Effective	Current		
01/01/09	161-2	2%	General Rate

Effective	Historical			
01/01/06	161-2 1%		General Rate	
		1		
161-2 1%		1%	General Rate	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	
01/01/01	161-1	1%	General Sales and Use Tax Rate	
01/01/91	Exempt:		N/A	

Tax Rates: Highmore

Effective	Current			
	164-2	2%	General Rate	
01/01/06	164-1	1%	Lodging Alcohol Eating Establishments Admissions	

Effective	Historical			
	164-2	2%	General Rate	
	164-1	1%	Lodging Alcohol Eating Establishments Admissions	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Highmore municipal sales tax rate implemented effective: October 1, 1979

Tax Rates: Hill City

Effective		Current			
	165-2	2%	General Rate		
01/01/06	165-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective		Historical				
	165-2	2%	General Rate			
	165-1	1%	Lodging Alcohol Eating Establishments Admissions			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Hill City municipal sales tax rate implemented effective: July 1, 1977

Tax Rates: Hitchcock

Effective	Current		
01/01/06	166-2	1%	General Rate

Effective	Historical				
	166-2 1%		General Rate		
01/01/04	166-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Hitchcock municipal sales tax rate implemented effective: September 1, 1990

Tax Rates: Hosmer

Effective	Current		
01/01/11	168-2	2%	General Rate

Effective		Historical				
01/01/06	168-2 1%		General Rate			
		i				
	168-2	1%	General Rate			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Hosmer municipal sales tax rate implemented effective: July 1, 1982

Tax Rates: Hot Springs

Effective		Current			
	169-2	2%	General Rate		
01/01/06	169-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective	Historical				
	169-2	2%	General Rate		
	169-1	1%	Lodging Alcohol Eating Establishments Admissions		
01/01/05	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Effective		Historical			
	169-2	1.83%	General Rate		
	169-1	1%	Lodging Alcohol Eating Establishments Admissions		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Hot Springs municipal sales tax rate implemented effective: October 1, 1971

Tax Rates: Hoven

Effective	Current		
01/01/06	171-2	2%	General Rate

Effective		Historical				
	171-2	2%	General Rate			
07/01/04	01/04 Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
	171-2	1.95%	General Rate			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

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Effective		Historical				
	171-2	2%	General Sales and Use Tax Rate			
07/01/02	171-3	1%	Food as defined by the Food Stamp Act			
	Exempt:		N/A			

Hoven municipal sales tax rate implemented effective: March 1, 1992

Tax Rates: Howard

Effective		Current			
01/01/06	172-2	2%	General Rate		
07/1/21	172-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective	Historical				
	172-2	2%	General Rate		
01/01/04	172-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Howard municipal sales tax rate implemented effective: November 1, 1986

Tax Rates: Hudson

Effective	Current		
01/01/09	174-2	2%	General Rate

Effective	Historical			
01/01/06	174-2 1%		General Rate	
		1		
	174-2	1%	General Rate	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Tax Rates: Humboldt

Effective		Current			
	175-2	2%	General Rate		
01/01/06	175-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective		Historical				
01/01/04	175-2	2%	General Rate			
	175-1	1%	Lodging Alcohol Eating Establishments Admissions			
	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Effective	Historical			
	175-2	2%	General Sales and Use Tax Rate	
04 (04 (04	175-4	1%	Food as defined by the Food Stamp Act	
01/01/01	175-5	3%	Lodging Alcohol Eating Establishments Admissions	

Humboldt municipal sales tax rate implemented effective: July 1, 1982

Tax Rates: Hurley

Effective	Current		
01/01/06	176-2	2%	General Rate

Effective	Historical			
	176-2	2%	General Rate	
01/01/04	176-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Hurley municipal sales tax rate implemented effective: July 1, 1982

Tax Rates: Huron

Effective		Current			
	177-2	2%	General Rate		
01/01/06	177-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective	Historical			
	177-2	2%	General Rate	
	177-1	1%	Lodging Alcohol Eating Establishments Admissions	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Huron municipal sales tax rate implemented effective: July 1, 1972

Tax Rates: Interior

Effective		Current			
01/01/19	179-2	2%	General Rate		
01/01/19	179-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective	Historical			
	179-2	1.90%	General Rate	
01/01/06	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Interior municipal sales tax rate implemented effective: January 1, 1992

Tax Rates: Ipswich

Effective	Current		
01/01/06	181-2	2%	General Rate

Effective	Historical			
	181-2	2%	General Rate	
01/01/04	181-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Ipswich municipal sales tax rate implemented effective: July 1, 1977

Tax Rates: Irene

Effective	Current		
01/01/06	182-2	2%	General Rate
01/01/12	182-1	1%	Lodging Alcohol Eating Establishments Admissions

Effective	Historical			
	182-2	2%	General Rate	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Irene municipal sales tax rate implemented effective: July 1, 1984

Tax Rates: Iroquois

Effective	Current		
01/01/06	183-2	1%	General Rate

Effective	Historical			
	183-2 1%		General Rate	
01/01/04	183-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Iroquois municipal sales tax rate implemented effective: July 1, 1981

Tax Rates: Isabel

Effective	Current		
01/01/06	184-2	2%	General Rate

Effective		Historical				
	184-2	2%	General Rate			
07/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
	184-2	1%	General Rate			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Isabel municipal sales tax rate implemented effective: November 1, 1991

Tax Rates: Java

Effective		Current	
07/01/08	185-2	2%	General Rate

Effective	Historical			
01/01/06	185-2	1%	General Rate	
	185-2	1%	General Rate	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Java municipal sales tax rate implemented effective: July 1, 1999

Tax Rates: Jefferson

Effective	Current		
01/01/06	186-2	2%	General Rate

Effective		Historical				
	186-2	2%	General Rate			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
	186-2	2%	General Sales and Use Tax Rate			
01/01/00	186-3	1%	Food as defined by the Food Stamp Act			

Jefferson municipal sales tax rate implemented effective: January 1, 1996

Tax Rates: Kadoka

Effective		Current			
	187-2	2%	General Rate		
01/01/06	187-1	1%	Lodging Alcohol Eating Establishments		

Effective		Historical		
	187-2	2%	General Rate	
	187-1	1%	Lodging Alcohol Eating Establishments	
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

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Effective		Historical			
	187-4	2%	General Sales and Use Tax Rate		
01 (01 (00	187-3	1%	Food as defined by the Food Stamp Act		
01/01/00	187-5	3%	Lodging Alcohol Eating Establishments		

Kadoka municipal sales tax rate implemented effective: January 1, 1977

Tax Rates: Kennebec

Effective	Current			
	190-2	2%	General Rate	
01/01/06	190-1	1%	Lodging Alcohol Eating Establishments	

Effective		Historical			
	190-2	1.86%	General Rate		
	190-1	1%	Lodging Alcohol Eating Establishments		
01/01/04	Exemp	t:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Effective		Historical			
	190-2	2%	General Sales and Use Tax Rate		
	190-4	1%	Food as defined by the Food Stamp Act		
07/01/03	190-3	4%	Lodging Alcohol Eating Establishments		
	Exemp	t:	Construction materials delivered to a truck of a construction company for use outside city limits		

Kennebec municipal sales tax rate implemented effective: July 1, 1978

Tax Rates: Keystone

Effective		Current			
	192-2	2%	General Rate		
01/01/06	192-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective		Historical			
	192-2	2%	General Rate		
	192-1	1%	Lodging Alcohol Eating Establishments Admissions		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Keystone municipal sales tax rate implemented effective: July 1, 1972

Tax Rates: Kimball

Effective		Current			
	193-2	2%	General Rate		
01/01/06	193-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective		Historical			
	193-2	2%	General Rate		
	193-1	1%	Lodging Alcohol Eating Establishments Admissions		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

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Effective		Historical			
	193-2	2%	General Rate		
	193-4	1%	Food as defined by the Food Stamp Act		
07/01/03	193-5	3%	Lodging Alcohol Eating Establishments Admissions		

Kimball municipal sales tax rate implemented effective: January 1, 1981

Tax Rates: Kranzburg

Effective	Current		
01/01/06	194-2	2%	General Rate

Tax Rates: La Bolt

Effective	Current		
01/01/10	196-2	1%	General Rate

Tax Rates: Lake Andes

Effective	Current		
01/01/06	197-2	2%	General Rate

Effective		Historical			
	197-2 2%		General Rate		
01/01/04	197-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Lake Andes municipal sales tax rate implemented effective: July 1, 1984

Tax Rates: Lake City

Effective	Current		
01/01/24	198-2	2%	General Rate

Eff	fective			Historical
07,	/01/17	198-2	1%	General Sales and Use Tax Rate

Tax Rates: Lake Norden

Effective			Current
01/01/17	199-2	2%	General Rate

Effective		Historical				
	199-2	2%	General Rate			
01/01/17	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
	199-2	1%	General Rate			
01/01/04	01/01/04 Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Effective		Historical				
	199-1	1%	General Sales and Use Tax Rate			
07/01/01	Exem	pt:	Construction materials delivered to a truck of a construction company for use outside city limits			

Lake Norden municipal sales tax rate implemented effective: January 1, 1994

Tax Rates: Lake Preston

Effective			Current
01/01/06	200-2	2%	General Rate

Effective		Historical				
	200-2 2%		General Rate			
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Lake Preston municipal sales tax rate implemented effective: January 1, 1981

Tax Rates: Lane

Effective	Current		
01/01/21	201-2	2%	General Rate

Tax Rates: Langford

Effective			Current
01/01/11	202-2	2%	General Rate

Effective		Historical				
01/01/06	202-2	1%	General Rate			
		1				
	202-2	1%	General Rate			
01/01/04	202-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Langford municipal sales tax rate implemented effective: January 1, 1998

Tax Rates: Lead

Effective		Current					
	204-2	2%	General Rate				
01/01/06	204-1	1%	Lodging Alcohol Eating Establishments Admissions				

Effective	Historical				
	204-2	2%	General Rate		
	204-1	1%	Lodging Alcohol Eating Establishments Admissions		
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Effective		Historical				
	204-6	2%	General Sales and Use Tax Rate			
	204-5	1%	Food as defined by the Food Stamp Act			
07/01/02	204-3	3%	Lodging Alcohol Eating Establishments Admissions			

Lead municipal sales tax rate implemented effective: April 1, 1972

Tax Rates: Lemmon

Effective	Current			
07/01/14	206-1	1%	Municipal Gross Tax	
01/01/06	206-2	2%	General Rate	

Effective		Historical			
	206-2	2%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
	206-4	2%	General Sales and Use Tax Rate		
07/01/00	206-1	1%	Food as defined by the Food Stamp Act		
	Exempt:		Contruction materials delivered to a truck of a construction company for use outside city limits		

Lemmon municipal sales tax rate implemented effective: January 1, 1989

Tax Rates: Lennox

Effective	Current			
07/01/14	207-1	1%	Municipal Gross Tax	
01/01/06	207-2	2%	General Rate	

Effective	Historical			
	207-2 2%		General Rate	
01/01/04	207-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Lennox municipal sales tax rate implemented effective: January 1, 1974

Tax Rates: Leola

Effective			Current
01/01/06	208-2	2%	General Rate

Effective		Historical			
	208-2	2%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
	208-2	2%	General Sales and Use Tax Rate		
07/01/03	208-3	1%	Food as defined by the Food Stamp Act		
	Exempt:		Construction materials delivered to a truck of a construction company for use outside city limit		

Leola municipal sales tax rate implemented effective: November 1, 1987

Tax Rates: Lesterville

Effective			Current
01/01/11	209-2	2%	General Rate

Effective	Historical		
07/01/06	209-2	1%	General Rate

Tax Rates: Letcher

Effective	Current			
	210-2	2%	General Rate	
01/01/06	210-1	1%	Lodging Alcohol Eating Establishments	

Effective		Historical			
	210-2	2%	General Rate		
	210-1	1%	Lodging Alcohol Eating Establishments		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Effective		Historical			
	210-2	2%	General Sales and Use Tax Rate		
07/01/02	210-1	1%	Food as defined by the Food Stamp Act		
07/01/03	210-3	3%	Lodging Alcohol Eating Establishments		
		T			
01/01/02	210-2	2%	General Sales and Use Tax Rate		
	210-1	1%	Food as defined by the Food Stamp Act		

Tax Rates: Madison

Effective	Current			
	221-2	2%	General Rate	
01/01/06	221-1	1%	Lodging Alcohol Eating Establishments	

Effective		Historical			
	221-2	2%	General Rate		
	221-1	1%	Lodging Alcohol Eating Establishments		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
01/01/01	**NOTE** Madison received a code change on the 3% tax on alcoholic beverages, eating establishments and lodging accommodations. CHnaged FROM 221-10 to 221-6.				

Effective		Historical			
	221-2	2%	General Sales and Use Tax Rate		
	221-3	1%	Food as defined by the Food Stamp Act		
07/01/00	221-10	3%	Lodging Alcohol Eating Establishments		
	Exemp	ot:	Construction Materials delivered to a truck of a construction company for use outside city limits		

Madison municipal sales tax rate implemented effective: April 1, 1972

Tax Rates: Marion

Effective	Current		
01/01/06	226-2	2%	General Rate

Effective		Historical			
	226-2	2%	General Rate		
01/01/04	226-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Marion municipal sales tax rate implemented effective: July 1, 1980

Tax Rates: Martin

Effective		Current			
	227-2	2%	General Rate		
01/01/06	227-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective	Historical			
	227-2	2%	General Rate	
	227-1	1%	Lodging Alcohol Eating Establishments Admissions	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Martin municipal sales tax rate implemented effective: July 1, 1980

Tax Rates: McCook Lake

Effective		Current			
	258-2	2%	General Rate		
01/01/06	258-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective		Historical				
	258-2 2%		General Rate			
01/01/04	258-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Tax Rates: McIntosh

Effective	Current		
07/01/08	219-2	2%	General Rate

Effective		Historical			
01/01/06	219-2 1%		General Rate		
		1			
	219-2	1%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

McIntosh municipal sales tax rate implemented effective: March 1, 1992

Tax Rates: McLaughlin

Effective	Current		
01/01/18	220-2	2%	General Rate

Effective		Historical			
	220-2	1%	General Rate		
01/01/04	220-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

McLaughlin municipal sales tax rate implemented effective: January 1, 1993

Tax Rates: Mellette

Effective	Current		
01/01/14	232-2	2%	General Rate

Tax Rates: Menno

Effective	Current		
07/01/06	233-2	2%	General Rate

Effective		Historical				
	233-2	2%	General Rate			
07/01/05	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
	233-2	1%	General Rate			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Menno municipal sales tax rate implemented effective: January 1, 1991

Tax Rates: Midland

Effective	Current		
01/01/06	234-2	2%	General Rate

Effective		Historical			
	234-2	2%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
	234-2	2%	General Sales and Use Tax Rate		
07/01/01	234-3	1%	Food as defined by the Food Stamp Act		

Midland municipal sales tax rate implemented effective: July 1, 1993

Tax Rates: Milbank

Effective	Current			
	235-2	2%	General Rate	
01/01/06	235-1	1%	Lodging Alcohol Eating Establishments	

Effective	Historical			
	235-2	2%	General Rate	
	235-1	1%	Lodging Alcohol Eating Establishments	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Effective		Historical			
	235-2	2%	General Sales and Use Tax Rate		
01/01/02	235-3	1%	Food as defined by the Food Stamp Act Construction materials delivered to a truck of a construction company for use outside city limits		
	235-4	3%	Lodging Alcohol Eating Establishments		

Milbank municipal sales tax rate implemented effective: July 1, 1988

Tax Rates: Miller

Effective		Current			
01/01/15	237-1	1%	Municipal Gross Tax		
01/01/06	237-2	2%	General Rate		

Effective	Historical				
	237-2	2%	General Rate		
01/01/04	237-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Miller municipal sales tax rate implemented effective: September 1, 1986

Tax Rates: Mission

Effective	Current		
07/01/09	239-2	2%	General Rate

Effective	Historical			
01/01/06	239-2 1.75%		General Rate	
		•		
	239-2	1.75%	General Rate	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Mission municipal sales tax rate implemented effective: November 1, 1983

Tax Rates: Mitchell

Effective	Current			
	242-2	2%	General Rate	
01/01/17	242-1	1%	Lodging Alcohol Eating Establishments Ticket sales or admissions to places of amusement, athletic, and cultural events	

Effective	Historical				
	242-2	2%	General Rate		
	242-1	1%	Lodging Alcohol Eating Establishments		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Mitchell municipal sales tax rate implemented effective: January 1, 1977

Tax Rates: Mobridge

Effective		Current			
	243-2	2%	General Rate		
07/01/09	243-1	1%	Lodging Alcohol Eating Establishments		

Effective		Historical				
	243-2	2%	General Rate			
	243-1	1%	Lodging Alcohol Eating Establishments			
07/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Mobridge municipal sales tax rate implemented effective: November 1, 1986

Tax Rates: Monroe

Effective	Current		
07/01/13	244-2	2%	General Rate

Effective	Historical			
01/01/06	244-2 1%		General Rate	
		1		
	244-2	1%	General Rate	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Monroe municipal sales tax rate implemented effective: January 1, 1981

Tax Rates: Montrose

Effective	Current		
01/01/06	245-2	2%	General Rate

Effective		Historical			
	245-2	2%	General Rate		
07/01/05	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
	245-2	1.86%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Montrose municipal sales tax rate implemented effective: July 1, 1988

Tax Rates: Morristown

Effective	Current		
07/01/17	246-2	1.5%	General Rate

Effective		Historical			
07/01/17	246-2	1.5%	General Rate		
01/01/08	246-2	1%	General Rate		

Tax Rates: Mound City

Effective	Current		
01/01/08	247-2	2%	General Rate

Effective	Historical			
01/01/06	247-2	1%	General Rate	
	247-2	1%	General Rate	
07/01/05	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Tax Rates: Mount Vernon

Effective		Current			
	248-2	2%	General Rate		
01/01/06	248-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective	Historical			
	248-2	2%	General Rate	
	248-1	1%	Lodging Alcohol Eating Establishments	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Mount Vernon municipal sales tax rate implemented effective: January 1, 1997

Tax Rates: Murdo

Effective	Current			
	250-2	2%	General Rate	
01/01/06	250-1	1%	Lodging Alcohol Eating Establishments Admissions	

Effective	Historical				
	250-2	2%	General Rate		
	250-1	1%	Lodging Alcohol Eating Establishments Admissions		
01/01/04	01/01/04 Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Murdo municipal sales tax rate implemented effective: May 1, 1987

Tax Rates: New Effington

Effective	Current		
01/01/14	252-2	2%	General Rate

Tax Rates: New Underwood

Effective	Current		
01/01/06	254-2	2%	General Rate

Effective	Historical			
	254-2 2%		General Rate	
01/01/04	254-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

New Underwood municipal sales tax rate implemented effective: March 1, 1986

Tax Rates: Newell

Effective	Current		
01/01/06	255-2	2%	General Rate

Effective	Historical			
	255-2 2%		General Rate	
01/01/04	255-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Newell municipal sales tax rate implemented effective: July 1, 1978

Tax Rates: Nisland

Effective	Current		
01/01/06	256-2	2%	General Rate

Effective		Historical				
	256-2	2%	General Rate			
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
	256-2	2%	General Sales and Use Tax Rate			
07/01/00	256-3	1%	Food as defined by the Food Stamp Act			

Nisland municipal sales tax rate implemented effective: November 1, 1988

Tax Rates: North Sioux City

Effective	Current			
	258-2	2%	General Rate	
01/01/06	258-1	1%	Lodging Alcohol Eating Establishments Admissions	

Effective		Historical			
	258-2	2%	General Rate		
	258-1	1%	Lodging Alcohol Eating Establishments Admissions		
07/01/05	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Effective	Historical				
	258-2 2%		General Rate		
01/01/04	258-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

North Sioux City municipal sales tax rate implemented effective: May 1, 1988

Tax Rates: Oacoma

Effective	Current			
	261-2	2%	General Rate	
01/01/06	261-1	1%	Lodging Alcohol Eating Establishments Admissions	

Effective	Historical		
	261-2	2%	General Rate
	261-1	1%	Lodging Alcohol Eating Establishments Admissions
01/01/04	01/01/04 Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine

Oacoma municipal sales tax rate implemented effective: April 1, 1982

Tax Rates: Oelrichs

Effective			Current
07/01/21	262-2	2%	General Sales and Use Tax Rate

Tax Rates: Oldham

Effective			Current
01/01/12	266-2	2%	General Sales and Use Tax Rate

Tax Rates: Olivet

Effective	Current		
01/01/06	267-2	1%	General Rate

Effective		Historical				
	267-2 1% /04 Exempt:		General Rate			
01/01/04			Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
		Tr.				
01/01/00	267-1	1%	General Sales and Use Tax Rate			

Tax Rates: Onida

Effective	Current		
01/01/06	269-2	2%	General Rate

Effective		Historical			
	269-2	2%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
	269-2	2%	General Sales and Use Tax Rate		
07/01/00	269-3	1%	Food as defined by the Food Stamp Act		

Onida municipal sales tax rate implemented effective: January 1, 1995

Tax Rates: Orient

Effective	Current		
01/01/09	272-2	1%	General Rate

Tax Rates: Parker

Effective	Current		
01/01/06	276-2	2%	General Rate

Effective	Historical				
	276-2	2%	General Rate		
01/01/04	276-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Parker municipal sales tax rate implemented effective: July 1, 1983

Tax Rates: Parkston

Effective	Current			
	277-2	2%	General Rate	
01/01/06	277-1	1%	Lodging Alcohol Eating Establishments	

Effective	Historical			
	277-2	2%	General Rate	
	277-1	1%	Lodging Alcohol Eating Establishments	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Parkston municipal sales tax rate implemented effective: January 1, 1987

Tax Rates: Peever

Effective	Current		
07/01/12	279-2	2%	General Rate

Tax Rates: Philip

Effective	Current		
01/01/06	280-2	2%	General Rate

Effective	Historical			
	280-2	2%	General Rate	
01/01/04	280-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Philip municipal sales tax rate implemented effective: April 1, 1976

Tax Rates: Pickstown

Effective	Current		
07/01/06	281-2	2%	General Rate

Effective	Historical			
01/01/06	281-2	1%	General Rate	
		1		
	281-2	1%	General Rate	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Pickstown municipal sales tax rate implemented effective: January 1, 1989

Tax Rates: Piedmont

Effective			Current
07/01/08	282-2	2%	General Sales and Use Tax Rate

Tax Rates: Pierpont

Effective	Current		
01/01/07	283-2	2%	General Rate

Tax Rates: Pierre

Effective	Current			
	284-2	2%	General Rate	
07/01/06	284-1	1%	Lodging Alcohol Eating Establishments Admissions	

Effective		Historical				
	284-2	1.8%	General Rate			
01/01/06	284-1	1%	Lodging Alcohol Eating Establishments Admissions			

Effective	Historical			
	284-2	1.8%	General Rate	
	284-1	1%	Lodging Alcohol Eating Establishments Admissions	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Pierre municipal sales tax rate implemented effective: January 1, 1977

Tax Rates: Plankinton

Effective	Current			
01/01/06	286-2	2%	General Rate	

Effective	Historical				
	286-2	2%	General Rate		
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Plankinton municipal sales tax rate implemented effective: January 1, 1994

Tax Rates: Platte

Effective	Current			
	287-2	2%	General Rate	
01/01/06	287-1	1%	Lodging Alcohol Eating Establishments	

Effective	Historical				
	287-2	2%	General Rate		
	287-1	1%	Lodging Alcohol Eating Establishments		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Effective		Historical			
	287-2	2%	General Sales and Use Tax Rate		
	287-1	1%	Food as defined by the Food Stamp Act		
01/01/03	287-7	3%	Lodging Alcohol Eating Establishments		
	Exem	pt:	Construction Materials delivered to a truck of a construction company for use outside city limits		
	287-2	2%	General Sales and Use Tax Rate		
01/01/02	287-1	1%	Food as defined by the Food Stamp Act		
01/01/02	287-7	3%	Lodging Alcohol Eating Establishments		

Platte municipal sales tax rate implemented effective: July 1, 1986

Tax Rates: Pollock

Effective	Current		
07/01/08	288-2	2%	General Rate

Effective	Historical			
01/01/06	288-2	1%	General Rate	
		1		
	288-2	1%	General Rate	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Pollock municipal sales tax rate implemented effective: July 1, 1992

Tax Rates: Presho

Effective	Current		
07/01/06	291-2	2%	General Rate

Effective	Historical			
01/01/06	291-2	1%	General Rate	
		1		
	291-2	1%	General Rate	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Presho municipal sales tax rate implemented effective: July 1, 1978

Tax Rates: Pringle

Effective	Current		
01/01/06	292-2	2%	General Rate

Effective		Historical			
	292-2	2%	General Rate		
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Tax Rates: Pukwana

Effective	Current		
01/01/14	294-2	2%	General Rate

Tax Rates: Quinn

Effective		Current			
	295-2	1%	General Rate		
01/01/06	295-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective		Historical				
	295-2	1%	General Rate			
	295-1	1%	Lodging Alcohol Eating Establishments Admissions			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Effective	Historical			
	295-1	1%	General Sales and Use Tax Rate	
07/01/03	295-2	2%	Lodging Alcohol Eating Establishments Admissions	
	Exem	pt:	Construction Materials delivered to a truck of a construction company for use outside city limits	

Tax Rates: Ramona

Effective	Current		
07/01/16	297-2	2%	General Rate

Effective		Historical			
	297-2 2%		General Rate		
07/01/16	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
01/01/06	297-2	1%	General Sales and Use Tax Rate		

Ramona municipal sales tax rate implemented effective: January 1, 1997

Tax Rates: Rapid City

Effective		Current			
	298-2	2%	General Rate		
01/01/06	298-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective	Historical				
	298-2	2%	General Rate		
	298-1	1%	Lodging Alcohol Eating Establishments Admissions		
07/01/05	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
Effective	Historical				

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	298-2	1.84%	General Rate
	298-1	1%	Lodging Alcohol Eating Establishments Admissions
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine

Rapid City municipal sales tax rate implemented effective: January 1, 1972

Tax Rates: Redfield

Effective		Current			
	301-2	2%	General Rate		
01/01/06	301-1	1%	Lodging Alcohol Eating Establishments		

Effective		Historical			
	301-2	2%	General Rate		
	301-1	1%	Lodging Alcohol Eating Establishments		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Redfield municipal sales tax rate implemented effective: July 1, 1981

Tax Rates: Reliance

Effective	Current			
	305-2	2%	General Rate	
01/01/06	305-1	1%	Lodging Alcohol Eating Establishments	

Effective		Historical		
	305-2	2%	General Rate	
	305-1	1%	Lodging Alcohol Eating Establishments Admissions	
07/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Effective		Historical			
	305-2	2%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
07/04/04	305-2	2%	General Sales and Use Tax Rate		
07/01/01	305-3	1%	Food as defined by the Food Stamp Act		

Reliance municipal sales tax rate implemented effective: January 1, 1999

Tax Rates: Revillo

Effective	Current		
01/01/06	308-2	1%	General Rate

Effective		Historical			
	308-2	1%	General Rate		
01/01/04	308-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Tax Rates: Roscoe

Effective	Current		
07/01/14	312-2	2%	General Rate

Effective		Historical			
01/01/06	312-2	1%	General Rate		
	312-2	1%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Roscoe municipal sales tax rate implemented effective: January 1, 1979

Tax Rates: Rosholt

Effective	Current		
07/01/18	314-2	2%	General Rate

Effective		Historical			
	314-2	1%	General Rate		
01/01/04	314-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Rosholt municipal sales tax rate implemented effective: July 1, 1999

Tax Rates: Roslyn

Effective	Current		
07/01/18	315-2	3%	General Rate

Effective		Historical			
	315-2	2%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
	315-2	2%	General Sales and Use Tax Rate		
01/01/03	315-3	1%	Food as defined by the Food Stamp Act		
	Exempt:		Construction Materials delivered to a truck of a construction company for use outside city limits		

Roslyn municipal sales tax rate implemented effective: January 1, 1989

Tax Rates: Saint Lawrence

Effective	Current		
01/01/07	320-2	2%	General Rate

Tax Rates: Salem

Effective		Current			
	322-2	2%	General Rate		
01/01/08	322-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective		Historical			
01/01/06	322-2 2%		General Rate		
	322-2 2%		General Rate		
07/01/05	322-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
Effective		Historical			

	322-2	1.89%	General Rate
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine

Salem municipal sales tax rate implemented effective: July 1, 1983

Tax Rates: Scotland

Effective	Current		
01/01/06	324-2	2%	General Rate

Effective		Historical			
	324-2	2%	General Rate		
01/01/04	324-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Scotland municipal sales tax rate implemented effective: July 1, 1982

Tax Rates: Selby

Effective	Current		
07/01/08	325-2	2%	General Rate

Effective		Historical			
01/01/06	325-2	1%	General Rate		
		1			
	325-2	1%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Selby municipal sales tax rate implemented effective: September 1, 1987

Tax Rates: Sherman

Effective	Current		
01/01/06	328-2	1%	General Rate

Effective		Historical				
	328-2	1%	General Rate			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
07/01/01	328-1	1%	General Sales and Use Tax Rate			

Tax Rates: Sioux Falls

Effective		Current				
01/01/09	330-2	2%	General Rate			
01/01/06	330-1	1%	Lodging Alcohol Eating Establishments Admissions			

Effective		Historical				
	330-2	1.92%	General Rate			
01/01/06	330-1	1%	Lodging Alcohol Eating Establishments Admissions			

Effective	Historical		
	330-2	1.92%	General Rate
	330-1	1%	Lodging Alcohol Eating Establishments Admissions
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine

Sioux Falls municipal sales tax rate implemented effective: January 1, 1984

Tax Rates: Sisseton

Effective	Current			
01/01/06	331-2	2%	General Rate	
07/01/11	331-1	1%	Lodging Alcohol Eating Establishments	

Effective	Historical		
01/01/06	331-1	1%	Lodging Eating Establishments
	331-2	2%	General Rate
	331-1	1%	Lodging Eating Establishments
07/01/05	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine

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Effective		Historical			
	331-2 2%		General Rate		
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Sisseton municipal sales tax rate implemented effective: July 1, 1978

Tax Rates: South Shore

Effective	Current		
01/01/06	333-2	1%	General Rate

Effective		Historical				
	333-2	1%	General Rate			
07/01/04	333-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Tax Rates: Spearfish

Effective		Current				
	334-2	2%	General Rate			
01/01/06	334-1	1%	Lodging Alcohol Eating Establishments Admissions			

Effective		Historical				
	334-2	2%	General Rate			
	334-1	1%	Lodging Alcohol Eating Establishments Admissions			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Spearfish municipal sales tax rate implemented effective: October 1, 1971

Tax Rates: Spencer

Effective	Current		
01/01/06	335-2	2%	General Rate

Effective		Historical				
	335-2	2%	General Rate			
01/01/04	335-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Spencer municipal sales tax rate implemented effective: January 1, 1987

Tax Rates: Springfield

Effective	Current		
01/01/06	336-2	2%	General Rate

Effective	Historical				
	336-2	1%	General Rate		
01/01/04	336-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Springfield municipal sales tax rate implemented effective: July 1, 1984

Tax Rates: Stickney

Effective	Current		
01/01/06	337-2	2%	General Rate

Effective	Historical				
	337-2	2%	General Rate		
01/01/04	337-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Stickney municipal sales tax rate implemented effective: July 1, 1986

Tax Rates: Stratford

Effective	Current		
07/01/13	340-2	2%	General Rate

Effective		Historical				
01/01/06	340-2 1%		General Rate			
		li .				
	340-2	1%	General Rate			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
07/01/01	340-1	1%	General Sales and Use Tax Rate			

Tax Rates: Sturgis

Effective		Current			
	341-2	2%	General Rate		
01/01/06	341-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective	Historical				
01/01/04	341-2	2%	General Rate		
	341-1	1%	Lodging Alcohol Eating Establishments Admissions		
	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Sturgis municipal sales tax rate implemented effective: November 1, 1971

Tax Rates: Summerset

Effective	Current				
	425-2	2%	General Rate		
01/01/06	425-1	1%	Lodging Alcohol Eating Establishments Admissions		

Tax Rates: Summit

Effective	Current		
01/01/06	342-2	2%	General Rate

Effective		Historical			
	342-2	2%	General Rate		
07/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
	342-2	1%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Summit municipal sales tax rate implemented effective: July 1, 1993

Tax Rates: Tabor

Effective			Current
01/01/06	343-2	2%	General Rate

Effective		Historical			
	343-2	2%	General Rate		
07/01/05	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
	343-2	1%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Tabor municipal sales tax rate implemented effective: July 1, 1993

Tax Rates: Tea

Effective		Current			
	344-2	2%	General Rate		
01/01/06	344-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective	Historical		
	344-2	2%	General Rate
	344-1	1%	Lodging Alcohol Eating Establishments Admissions
01/01/04	D1/01/04 Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine

Tea municipal sales tax rate implemented effective: July 1, 1982

Tax Rates: Timberlake

Effective			Current
01/01/06	345-2	2%	General Rate

Effective		Historical			
	345-2	2%	General Rate		
01/01/05	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
	345-2	1.7%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
Effective		Historical			

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07/01/01	345-2	2%	General Sales and Use Tax Rate
	345-3	1%	Food as defined by the Food Stamp Act
	Exempt:		Enrolled members of the Cheyenne River Sioux Tribe

Timber Lake municipal sales tax rate implemented effective: March 1, 1987

Tax Rates: Toronto

Effective			Current
07/01/17	347-2	2%	General Rate

Effective		Historical			
	347-2	2%	General Rate		
07/01/17	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
	347-2	1%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Toronto municipal sales tax rate implemented effective: September 1, 1985

Tax Rates: Trent

Effective			Current
01/01/19	349-2	2%	General Rate

Effective	Historical			
349-2 1%		1%	General Rate	
01/01/06	349-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Trent municipal sales tax rate implemented effective: January 1, 1999

Tax Rates: Tripp

Effective	Current		
01/01/06	350-2	2%	General Rate

Effective	Historical			
	350-2	2%	General Rate	
07/01/04	4 Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	
	350-2	1.85%	General Rate	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Tripp municipal sales tax rate implemented effective: January 1, 1988

Tax Rates: Tulare

Effective	Current		
01/01/06	351-2	1%	General Rate

Effective		Historical			
	351-2	1%	General Rate		
01/01/04	351-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Tulare municipal sales tax rate implemented effective: November 1, 1991

Tax Rates: Tyndall

Effective		Current	
07/01/06	355-2	2%	General Rate

Effective	Historical			
01/01/06	355-2 1%		General Rate	
		ir.		
	355-2	1%	General Rate	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Tyndall municipal sales tax rate implemented effective: January 1, 1986

Tax Rates: Utica

Effective			Current
07/01/11	357-2	1%	General Sales and Use Tax Rate

Tax Rates: Valley Springs

Effective	Current		
01/01/06	359-2	2%	General Rate

Effective	Historical			
359-2 2%		2%	General Rate	
01/01/04	359-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Valley Springs municipal sales tax rate implemented effective: January 1, 1991

Tax Rates: Veblen

Effective	Current		
01/01/15	360-2	2%	General Rate

Effective	Historical			
01/01/06	360-2 1%		General Rate	
	360-2	1%	General Rate	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Veblen municipal sales tax rate implemented effective: January 1, 1989

Tax Rates: Vermillion

Effective	Current			
	362-2	2%	General Rate	
01/01/06	362-1	1%	Lodging Alcohol Eating Establishments Admissions	

Effective	Historical		
	362-2	2%	General Rate
	362-1	1%	Lodging Alcohol Eating Establishments Admissions
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine

Vermillion municipal sales tax rate implemented effective: July 1, 1980

Tax Rates: Viborg

Effective	Current			
	363-2	2%	General Rate	
07/01/06	363-1	1%	Lodging Alcohol Eating Establishments Admissions	

Effective	Historical				
01/01/06	363-2	2%	General Rate		
	363-2	2%	General Rate		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Viborg municipal sales tax rate implemented effective: April 1, 1980

Tax Rates: Volga

Effective	Current		
01/01/10	367-2	2%	General Rate

Effective	Historical			
01/01/06	367-2 1%		General Rate	
	367-2	1%	General Rate	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Volga municipal sales tax rate implemented effective: April 1, 1980

Tax Rates: Volin

Effective	Current		
01/01/10	368-2	2%	General Rate

Effective	Historical			
01/01/06	368-2 1%		General Rate	
		1		
	368-2	1%	General Rate	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	
		ı		
	368-1	1%	General Sales and Use Tax Rate	
07/01/01	Exempt:		Construction Materials delivered to a truck of a construction company for use outside city limits	

Tax Rates: Wagner

Effective	Current		
01/01/06	369-2	2%	General Rate

Effective		Historical				
	369-2	2%	General Rate			
07/01/05	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
	369-2	1.82%	General Rate			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
Effective	Historical					

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	369-2	2%	General Sales and Use Tax Rate
	369-1	1%	Food as defined by the Food Stamp Act
07/01/02	Exemp	t:	Farm Machinery and Irrigation Equipment Parts or Repairs for Farm Machinery Agricultural Animal Health Products Construction Materials delivered to a truck of a construction company for use outside city limits

Wagner municipal sales tax rate implemented effective: July 1, 1987

Tax Rates: Wakonda

Effective	Current		
07/01/10	370-2	2%	General Rate

Effective	Historical			
01/01/06	370-2	1%	General Rate	
	370-2	1%	General Rate	
01/01/04	370-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Wakonda municipal sales tax rate implemented effective: January 1, 1982

Tax Rates: Wall

Effective		Current			
	372-2	2%	General Rate		
01/01/06	372-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective	Historical				
	372-2	2%	General Rate		
	372-1	1%	Lodging Alcohol Eating Establishments Admissions		
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Wall municipal sales tax rate implemented effective: October 1, 1971

Tax Rates: Wallace

Effective	Current		
07/01/10	373-2	1%	General Rate

Tax Rates: Ward

Effective	Current		
01/01/08	375-2	2%	General Rate

Tax Rates: Warner

Effective	Current		
01/01/06	376-2	2%	General Rate

Effective	Historical			
	376-2 2%		General Rate	
01/01/04	376-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Warner municipal sales tax rate implemented effective: July 1, 1998

Tax Rates: Wasta

Effective	Current		
01/01/06	377-2	1%	General Rate

Effective	Historical			
	377-2	1%	General Rate	
01/01/04	377-2 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Wasta municipal sales tax rate implemented effective: September 1, 1990

Tax Rates: Watertown

Effective		Current			
	379-2	2%	General Rate		
01/01/07	379-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective		Historical			
	379-2	1.9%	General Rate		
01/01/06	379-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective		Historical				
	379-2	1.9%	General Rate			
	379-1	1%	Lodging Alcohol Eating Establishments Admissions			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Watertown municipal sales tax rate implemented effective: January 1, 1978

Tax Rates: Waubay

Effective	Current		
01/01/06	380-2	2%	General Rate

Effective		Historical			
	380-2 2% 4 Exempt:		General Rate		
01/01/04			Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
24 (24 (22	380-2	2%	General Sales and Use Tax Rate		
01/01/00	380-3	1%	Food as defined by the Food Stamp Act		

Waubay municipal sales tax rate implemented effective: January 1, 1981

Tax Rates: Webster

Effective	Current			
	382-2	2%	General Rate	
01/01/06	382-1	1%	Lodging Alcohol Eating Establishments Admissions	

Effective	Historical			
	382-2	2%	General Rate	
	382-1	1%	Lodging Alcohol Eating Establishments Admissions	
01/01/05	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Effective		Historical			
	382-2 2%		General Rate		
01/01/04	382-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Webster municipal sales tax rate implemented effective: July 1, 1981

Tax Rates: Wentworth

Effective	Current		
01/01/06	383-2	2%	General Rate

Effective	Historical				
	383-2 2%		General Rate		
01/01/04	383-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Wentworth municipal sales tax rate implemented effective: July 1, 1994

Tax Rates: Wessington

Effective	Amended Rate		
01/01/14	384-2	2%	General Rate

Effective	Historical			
01/01/06	384-2	1%	General Rate	
	384-2	2%	General Rate	
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Wessington municipal sales tax rate implemented effective: May 1, 1991

Tax Rates: Wessington Springs

Effective	Current		
01/01/06	385-2	2%	General Rate

Effective		Historical			
	385-2 2%		General Rate		
01/01/04	385-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Wessington Springs municipal sales tax rate implemented effective: July 1, 1978

Tax Rates: Westport

Effective	Current		
07/01/15	386-2	2%	General Rate

Tax Rates: White

Effective	Current		
01/01/06	388-2	2%	General Rate

Effective	Historical				
	388-2	2%	General Rate		
07/01/04			Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Tax Rates: White Lake

Effective	Current				
	389-2	2%	General Rate		
01/01/06	389-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective	Historical					
	389-2	2%	General Rate			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
01/01/03	389-2	2%	General Sales and Use Tax Rate			
	389-3	1%	Food as defined by the Food Stamp Act			
	Exempt:		N/A			

White Lake municipal sales tax rate implemented effective: January 1, 1994

Tax Rates: White River

Effective	Current		
01/01/06	391-2	2%	General Rate

Effective		Historical				
	391-2	2%	General Rate			
01/01/04	391-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

White River municipal sales tax rate implemented effective: July 1, 1978

Tax Rates: Whitewood

Effective		Current		
	393-2	2%	General Rate	
01/01/06	393-1	1%	Lodging Alcohol Eating Establishments Admissions	

Effective	Historical		
	393-2	2%	General Rate
	393-1	1%	Lodging Alcohol Eating Establishments Admissions
01/01/04	4 Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine

Whitewood municipal sales tax rate implemented effective: July 1, 1976

Tax Rates: Willow Lake

Effective			Current
01/01/06	394-2	2%	General Rate

Effective		Historical				
	394-2 2%		General Rate			
01/01/04	394-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Willow Lake municipal sales tax rate implemented effective: May 1, 1985

Tax Rates: Wilmot

Effective	Current		
01/01/06	395-2	2%	General Rate

Effective		Historical			
	395-2	2%	General Rate		
01/01/04	Exemp	ot:	Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		
	395-2	2%	General Sales and Use Tax Rate		
01/01/03	395-3	1%	Food as defined by the Food Stamp Act		

Wilmot municipal sales tax rate implemented effective: July 1, 1998

Tax Rates: Winner

Effective	Current			
01/01/06	397-2	2%	General Rate	
01/01/09	397-1	1%	Lodging Alcohol Eating Establishments	

Effective	Historical				
	397-2 2%		General Rate		
01/01/04	397-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Winner municipal sales tax rate implemented effective: January 1, 1980

Tax Rates: Witten

Effective	Current		
01/01/06	398-2	2%	General Rate

Effective		Historical				
	398-2	2%	General Rate			
07/01/05	1/05 Exempt :		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			
	398-2	1%	General Rate			
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine			

Witten municipal sales tax rate implemented effective: January 1, 1998

Tax Rates: Wolsey

Effective	Current		
01/01/06	399-2	2%	General Rate

Effective		Historical			
	399-2	2%	General Rate		
01/01/04	399-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Tax Rates: Wood

Effective	Current		
01/01/10	400-2	2%	General Rate

Tax Rates: Woonsocket

Effective	Current		
01/01/06	401-2	2%	General Rate

Effective		Historical			
	401-2	2%	General Rate		
01/01/04	401-2 2% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

Woonsocket municipal sales tax rate implemented effective: January 1, 1979

Tax Rates: Worthing

Effective		Current			
	402-2	2%	General Rate		
01/01/06	402-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective		Historical			
	402-2	2%	General Rate		
	402-1	1%	Lodging Alcohol Eating Establishments Admissions		
01/01/04	Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine		

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Effective	Historical			
	402-2	2%	General Sales and Use Tax Rate	
	402-3	1%	Food as defined by the Food Stamp Act	
07/01/01	402-4	3%	Lodging Alcohol Eating Establishments Admissions	

Worthing municipal sales tax rate implemented effective: January 1, 1984

Tax Rates: Yale

Effective	Current		
01/01/11	404-2	1%	General Rate

Tax Rates: Yankton

Effective		Current			
	405-2	2%	General Rate		
01/01/06	405-1	1%	Lodging Alcohol Eating Establishments Admissions		

Effective		Historical		
	405-2	2%	General Rate	
	405-1	1%	Lodging	
01/01/05	405-1 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Effective	Historical			
	405-2	1.86%	General Rate	
	405-1	1%	Lodging	
01/01/04	405-1 1% Exempt:		Veterinarian & Animal Specialty Services Collection & Disposal of Solid Waste Farm Machinery & Irrigation Equipment Parts or Repairs for Farm Machinery Air Transportation Transportation Services Agricultural Animal Health Prod & Medicine	

Yankton municipal sales tax rate implemented effective: July 1, 1979

Tax Rates: Cheyenne River Special Jurisdiction

Effective		Current			
06/01/16	408-4	4.5	General Sales Tax Rate		
10/01/10	408-5	1.5%	Tourism Tax		
01/01/06	408-2	2%	Contractor's Excise Tax		

Effective			Historical
06/01/16	008-4	4.5%	General Sales Tax Rate

Cheyenne River Special Jurisdiction municipal sales tax rate implemented effective: July 1, 1976

Tax Rates: Crow Creek Special Jurisdiction

Effective		Current			
06/01/16	417-4	4.5%	General Sales Tax		
06/01/11	417-2	2%	Contractor's Excise Tax		
	417-5	1.5%	Tourism Tax		

Tax Rates: Oglala (Pine Ridge) Special Jurisdiction

Effective		Current			
06/01/16	411-4	4.5%	General Sales Tax Rate		
06/01/16	411-5	1.5%	Tourism Tax		
01/01/06	411-2	2%	Contractor's Excise Tax		

Effective	Historical				
06 101 116	411-4	4.5%	General Sales Tax Rate		
06/01/16	411-5	1.5%	Tourism Tax		

Oglala (Pine Ridge) Special Jurisdiction municipal sales tax rate implemented effective: January 1, 1971

Tax Rates: Rosebud Special Jurisdiction

Effective	Current			
06/01/16	412-4	4.5%	General Sales Tax Rate	
08/01/10	412-5	1.5%	Tourism Tax	
01/01/06	412-2	2%	Contractor's Excise Tax	

Effective			Historical
06/01/16	412-4	4.5%	General Sales Tax Rate

Rosebud Special Jurisdiction municipal sales tax rate implemented effective: January 1, 1978

Tax Rates: Sisseton-Wahpeton Special Jurisdiction

(Dakota Connection, Agency Village convenience store/filling station & Dakota Sioux)

Effective		Current			
01/06/16	414-4	4.5%	General Use Tax Rate		
01/01/08	414-2	2%	Contractor's Excise Tax		

Tax Rates: Standing Rock Special Jurisdiction

Effective		Current			
06/01/16	413-4	4.5%	General Sales Tax Rate		
01/01/09	413-5	1.5%	Tourism Tax		
03/01/91	413-3	2%	Contractor's Excise Tax		

Effective	Historical			
06/01/16	413-4	4.5%	General Sales Tax Rate	
01/01/09	413-1	1%	Tourism Tax	
01/01/06	413-7	4%	General Sales Tax Rate	
	413-2	2%	Contractor's Excise Tax	

Standing Rock Special Jurisdiction municipal sales tax rate implemented effective: March 1, 1991

Tax Rates: Yankton Special Jurisdiction

(Fort Randall Casino and Yankton Travel Plaza)

Effective		Current			
06/01/16	418-4	4.5%	General Use Tax Rate		
11/01/10	418-2	2%	Contractor's Excise Tax		