

CURRENT & HISTORICAL TAX RATES



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State Rates

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

Effective	Historical	
06/01/2016	4.50%	General Rate

Effective	Historical	
7/1/1969	4.00%	General Rate

Tax Rates: Aberdeen

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

Effective	Historical		
01/01/04	001-2	2%	General Rate
	001-1	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

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		
01/01/04	006-2	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

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		
01/01/04	007-2	2%	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

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		
01/01/04	009-2	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
07/01/00	009-1	1%	General Sales and Use Tax Rate
	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		
07/01/24	013-2	2%	General Rate
	013-1	1%	Lodging Alcohol Eating Establishments Admissions

Effective	Historical		
01/01/04	013-2	2%	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

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		
01/01/04	014-2	2%	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

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		
01/01/04	015-2	2%	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
01/01/02	015-2	2%	General Sales and Use Tax Rate
	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		
01/01/05	019-2	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

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		
01/01/04	020-2	2%	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

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

Tax Rates: Baltic

Effective	Current		
01/01/06	022-2	2%	General Rate
	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		
01/01/06	027-2	2%	General Rate
	027-1	1%	Lodging Alcohol Eating Establishments Admissions

Effective	Historical		
01/01/05	027-2	2%	General Rate
	027-1	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		
01/01/04	027-2	1.9%	General Rate
	027-1	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

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		
01/01/04	028-2	2%	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

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

Tax Rates: Beresford

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

Effective	Historical		
01/01/05	029-2	2%	General Rate
	029-1	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		
01/01/04	029-2	2%	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
07/01/00	029-2	2%	General Rate
	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		
01/01/04	031-2	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

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		
01/01/04	034-2	1%	General Rate
	034-1	1%	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
07/01/02	034-3	1%	General Rate
	034-2	2%	Alcohol

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

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Tax Rates: Bonesteel

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

Effective	Historical		
01/01/06	035-2	1%	General Rate
01/01/04	035-2	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
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		
07/01/05	036-2	2%	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
01/01/04	036-2	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

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

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Tax Rates: Box Elder

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

Effective	Historical		
01/01/04	037-2	2%	General Rate
	037-1	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

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

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Tax Rates: Bradley

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

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

Tax Rates: Brandon

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

Effective	Historical		
01/01/04	039-2	2%	General Rate
	039-1	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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01/01/03	039-2	2%	General Sales and Use Tax Rate
	039-4	1%	Food as defined by the Food Stamp Act
	039-5	3%	Lodging Alcohol Eating Establishments Admissions
	Exempt:		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		
01/01/04	040-2	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
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		
01/01/04	042-2	2%	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

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		
01/01/04	043-2	2%	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
07/01/03	043-2	2%	General Sales and Use Tax Rate
	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		
01/01/06	044-2	2%	General Rate
	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	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

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

Tax Rates: Brookings

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

Effective	Historical		
07/01/05	045-2	1.90%	General Rate
	045-1	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		
01/01/04	045-2	1.90%	General Rate

	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
01/01/04	047-2	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

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
01/01/04	048-2	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

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		
01/01/04	053-2	2%	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

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

Effective	Historical		
01/01/06	055-2	2%	General Rate
01/01/04	055-2	2%	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

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

Tax Rates: Canova

Effective	Current		
01/01/04	056-2	1.95%	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

Effective	Historical		
07/01/01	056-2	2%	General Sales and Use Tax Rate
	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		
01/01/04	057-2	2%	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

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		
01/01/04	061-2	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

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		
01/01/04	062-2	2%	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

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

Effective	Historical		
01/01/05	065-2	2%	General Rate
	065-1	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		
	065-2	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

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	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

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

Tax Rates: Chamberlain

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

Effective	Historical		
01/01/04	067-2	2%	General Rate
	067-1	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

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

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Tax Rates: Chancellor

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

Effective	Historical		
01/01/04	068-2	2%	General Rate
	068-1	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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07/01/00	068-2	2%	General Sales and Use Tax Rate
	068-4	1%	Food as defined by the Food Stamp Act
	068-5	3%	Lodging Alcohol Eating Establishments Admissions
01/01/00	068-2	2%	General Sales and Use Tax Rate
	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		
01/01/08	073-2	2%	General Rate
01/01/2026	073-1	1%	Lodging Alcohol Eating Establishments Admissions

Effective	Historical		
01/01/06	073-2	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

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

Tax Rates: Clear Lake

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

Effective	Historical		
01/01/06	075-2	2%	General Rate
01/01/04	075-2	2%	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

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		
01/01/04	076-2	2%	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
01/01/03	076-2	2%	General Sales and Use Tax Rate
	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		
01/01/06	078-2	2%	General Rate
	078-1	1%	Lodging Alcohol Eating Establishments Admissions

Effective	Historical		
01/01/04	078-2	2%	General Rate
	078-1	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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07/01/00	078-2	2%	General Sales and Use Tax Rate
	078-4	1%	Food as defined by the Food Stamp Act
	078-3	3%	Alcohol
	Exempt:		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		
07/01/06	082-2	2%	General Rate
	082-1	1%	Lodging Alcohol Eating Establishments Admissions

Effective	Historical		
01/01/06	082-2	2%	General Rate
01/01/04	082-2	2%	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

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		
01/01/13	087-2	2%	General Rate
	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
01/01/04	087-2	1.9%	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

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

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Tax Rates: Custer

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

Effective	Historical		
01/01/04	088-2	2%	General Rate
	088-1	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

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

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Tax Rates: Dallas

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

Effective	Historical		
07/01/04	089-2	2%	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
01/01/04	089-2	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
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		
01/01/04	091-2	2%	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

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

Tax Rates: Deadwood

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

Effective	Historical		
01/01/04	093-2	2%	General Rate
	093-1	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

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

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Tax Rates: Dell Rapids

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

Effective	Historical		
01/01/04	094-2	2%	General Rate
	094-1	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		
01/01/02	094-2	2%	General Sales and Use Tax Rate
	094-4	1%	Food as defined by the Food Stamp Act
	094-5	3%	Lodging Alcohol Eating Establishments Admissions
	Exempt:		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		
01/01/05	095-2	2%	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
01/01/04	095-2	1.76%	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

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

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Tax Rates: DeSmet

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

Effective	Historical		
01/01/05	092-2	2%	General Rate
	092-1	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		

	092-2	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

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		
01/01/05	097-2	2%	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

Tax Rates: Doland

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

Effective	Historical		
01/01/06	098-2	1%	General Rate
	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		
01/01/04	101-2	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

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

Tax Rates: Eagle Butte

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

Tax Rates: Eden

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

Effective	Historical		
01/01/04	103-2	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

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

Tax Rates: Edgemont

Effective	Current		
01/01/06	104-2	2%	General Rate
	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	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		
	104-2	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

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		
01/01/04	105-2	2%	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

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		
01/01/04	106-2	2%	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

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		
01/01/04	107-2	2%	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
01/01/01	107-2	2%	General Sales and Use Tax Rate
	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		
01/01/04	110-2	2%	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

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
	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		
01/01/04	114-2	2%	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

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		
01/01/04	115-2	1.9%	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

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

Effective	Historical		
01/01/04	119-2	2%	General Rate
	119-1	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		
01/01/03	119-2	2%	General Sales and Use Tax Rate
	119-4	1%	Food as defined by the Food Stamp Act
	119-3	3%	Lodging Alcohol Eating Establishments Admissions
	Exempt:		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		
01/01/04	121-2	2%	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

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

Tax Rates: Flandreau

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

Effective	Historical		
01/01/04	125-2	1.91%	General Rate
	125-1	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		
01/01/02	125-2	2%	General Sales and Use Tax Rate
	125-4	1%	Food as defined by the Food Stamp Act
	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		
07/01/05	126-2	2%	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
07/01/04	126-2	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

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

Tax Rates: Fort Pierre

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

Effective	Historical		
01/01/04	129-2	2%	General Rate
	129-1	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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01/01/02	129-2	2%	General Sales and Use Tax Rate
	129-1	1%	Food as defined by the Food Stamp Act
	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		
01/01/04	133-2	2%	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

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

Tax Rates: Garretson

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

Effective	Historical		
01/01/06	138-2	2%	General Rate
01/01/04	138-2	2%	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

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		
01/01/04	140-2	2%	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

01/01/03	140-2	2%	General Sales and Use Tax Rate
	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		
01/01/04	141-2	2%	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

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

Tax Rates: Gettysburg

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

Effective	Historical		
01/01/04	142-2	2%	General Rate
	142-1	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

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

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Tax Rates: Glenham

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

Effective	Historical		
01/01/04	145-2	2%	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
07/01/02	145-2	2%	General Sales and Use Tax Rate
	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		
01/01/08	147-2	2%	General Rate
	147-1	1%	Lodging Alcohol Eating Establishments Admissions

Effective	Historical		
01/01/06	147-2	2%	General Rate
01/01/04	147-2	2%	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

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

Effective	Historical		
01/01/04	149-2	2%	General Rate
	149-1	1%	Lodging Alcohol Eating Establishments
	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		

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

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

Tax Rates: Harrisburg

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

Effective	Historical		
07/01/05	151-2	2%	General Rate
	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
	153-2	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

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

Tax Rates: Hartford

Effective	Current		
01/01/06	154-2	2%	General Rate
	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	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		
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
	156-2	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

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		
01/01/04	157-2	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

Tax Rates: Hecla

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

Effective	Historical		
07/01/04	158-2	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

Tax Rates: Henry

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

Effective	Historical		
	159-2	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

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

Tax Rates: Hermosa

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

Effective	Historical		
01/01/04	160-2	2%	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

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
	161-2	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
01/01/91	161-1	1%	General Sales and Use Tax Rate
	Exempt:		N/A

Tax Rates: Highmore

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

Effective	Historical		
01/01/04	164-2	2%	General Rate
	164-1	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

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

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Tax Rates: Hill City

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

Effective	Historical		
01/01/04	165-2	2%	General Rate
	165-1	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

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

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Tax Rates: Hitchcock

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

Effective	Historical		
01/01/04	166-2	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

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

Effective	Historical		
01/01/05	169-2	2%	General Rate
	169-1	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		
01/01/04	169-2	1.83%	General Rate
	169-1	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

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		
07/01/04	171-2	2%	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

01/01/04	171-2	1.95%	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

Effective	Historical		
07/01/02	171-2	2%	General Sales and Use Tax Rate
	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		
01/01/04	172-2	2%	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

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
	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		
01/01/06	175-2	2%	General Rate
	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		
01/01/01	175-2	2%	General Sales and Use Tax Rate
	175-4	1%	Food as defined by the Food Stamp Act
	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		
01/01/04	176-2	2%	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

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

Tax Rates: Huron

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

Effective	Historical		
01/01/04	177-2	2%	General Rate
	177-1	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

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

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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		
01/01/06	179-2	1.90%	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

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		
01/01/04	181-2	2%	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

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		
01/01/04	182-2	2%	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

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		
01/01/04	183-2	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

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		
07/01/04	184-2	2%	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
01/01/04	184-2	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

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

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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		
01/01/04	186-2	2%	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
01/01/00	186-2	2%	General Sales and Use Tax Rate
	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		
01/01/06	187-2	2%	General Rate
	187-1	1%	Lodging Alcohol Eating Establishments

Effective	Historical		
01/01/04	187-2	2%	General Rate
	187-1	1%	Lodging Alcohol Eating Establishments
	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		
01/01/00	187-4	2%	General Sales and Use Tax Rate
	187-3	1%	Food as defined by the Food Stamp Act
	187-5	3%	Lodging Alcohol Eating Establishments

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

Tax Rates: Kennebec

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

Effective	Historical		
01/01/04	190-2	1.86%	General Rate
	190-1	1%	Lodging Alcohol Eating Establishments
	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		
07/01/03	190-2	2%	General Sales and Use Tax Rate
	190-4	1%	Food as defined by the Food Stamp Act
	190-3	4%	Lodging Alcohol Eating Establishments
	Exempt:		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		
01/01/06	192-2	2%	General Rate
	192-1	1%	Lodging Alcohol Eating Establishments Admissions

Effective	Historical		
01/01/04	192-2	2%	General Rate
	192-1	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

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

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Tax Rates: Kimball

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

Effective	Historical		
01/01/04	193-2	2%	General Rate
	193-1	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		
07/01/03	193-2	2%	General Rate
	193-4	1%	Food as defined by the Food Stamp Act
	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		
01/01/04	197-2	2%	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

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

Effective	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		
01/01/17	199-2	2%	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
01/01/04	199-2	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

Effective	Historical		
07/01/01	199-1	1%	General Sales and Use Tax Rate
	Exempt:		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		
01/01/04	200-2	2%	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

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
	202-2	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

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

Tax Rates: Lead

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

Effective	Historical		
01/01/04	204-2	2%	General Rate
	204-1	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		
07/01/02	204-6	2%	General Sales and Use Tax Rate
	204-5	1%	Food as defined by the Food Stamp Act
	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		
01/01/04	206-2	2%	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
07/01/00	206-4	2%	General Sales and Use Tax Rate
	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

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Tax Rates: Lennox

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

Effective	Historical		
01/01/04	207-2	2%	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

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		
01/01/04	208-2	2%	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
07/01/03	208-2	2%	General Sales and Use Tax Rate
	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		
01/01/06	210-2	2%	General Rate
	210-1	1%	Lodging Alcohol Eating Establishments

Effective	Historical		
01/01/04	210-2	2%	General Rate
	210-1	1%	Lodging Alcohol Eating Establishments
	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		
07/01/03	210-2	2%	General Sales and Use Tax Rate
	210-1	1%	Food as defined by the Food Stamp Act
	210-3	3%	Lodging Alcohol Eating Establishments
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		
01/01/06	221-2	2%	General Rate
	221-1	1%	Lodging Alcohol Eating Establishments

Effective	Historical		
01/01/04	221-2	2%	General Rate
	221-1	1%	Lodging Alcohol Eating Establishments
	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		
07/01/00	221-2	2%	General Sales and Use Tax Rate
	221-3	1%	Food as defined by the Food Stamp Act
	221-10	3%	Lodging Alcohol Eating Establishments
	Exempt:		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		
01/01/04	226-2	2%	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

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

Tax Rates: Martin

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

Effective	Historical		
01/01/04	227-2	2%	General Rate
	227-1	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

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

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Tax Rates: McCook Lake

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

Effective	Historical		
01/01/04	258-2	2%	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

Tax Rates: McIntosh

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

Effective	Historical		
01/01/06	219-2	1%	General Rate
	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		
01/01/04	220-2	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

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		
07/01/05	233-2	2%	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
01/01/04	233-2	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

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

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Tax Rates: Midland

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

Effective	Historical		
01/01/04	234-2	2%	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
07/01/01	234-2	2%	General Sales and Use Tax Rate
	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		
01/01/06	235-2	2%	General Rate
	235-1	1%	Lodging Alcohol Eating Establishments

Effective	Historical		
01/01/04	235-2	2%	General Rate
	235-1	1%	Lodging Alcohol Eating Establishments
	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		
01/01/02	235-2	2%	General Sales and Use Tax Rate
	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		
01/01/04	237-2	2%	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

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

Effective	Historical		
01/01/04	242-2	2%	General Rate
	242-1	1%	Lodging Alcohol Eating Establishments
	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

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Tax Rates: Mobridge

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

Effective	Historical		
07/01/04	243-2	2%	General Rate
	243-1	1%	Lodging Alcohol Eating Establishments
	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
	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		
07/01/05	245-2	2%	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

01/01/04	245-2	1.86%	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

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

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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
07/01/05	247-2	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

Tax Rates: Mount Vernon

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

Effective	Historical		
01/01/04	248-2	2%	General Rate
	248-1	1%	Lodging Alcohol Eating Establishments
	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		
01/01/06	250-2	2%	General Rate
	250-1	1%	Lodging Alcohol Eating Establishments Admissions

Effective	Historical		
01/01/04	250-2	2%	General Rate
	250-1	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

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

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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		
01/01/04	254-2	2%	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

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

Tax Rates: Newell

Effective	Current		
01/01/26	255-2	2%	General Rate
	255-1	1%	Lodging Alcohol Eating Establishments Admissions

Effective	Historical		
01/01/06	255-2	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

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		
01/01/04	256-2	2%	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
07/01/00	256-2	2%	General Sales and Use Tax Rate
	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		
01/01/06	258-2	2%	General Rate
	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	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		
01/01/06	261-2	2%	General Rate
	261-1	1%	Lodging Alcohol Eating Establishments Admissions

Effective	Historical		
01/01/04	261-2	2%	General Rate
	261-1	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

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

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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		
01/01/04	267-2	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
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		
01/01/04	269-2	2%	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
07/01/00	269-2	2%	General Sales and Use Tax Rate
	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		
01/01/04	276-2	2%	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

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

Tax Rates: Parkston

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

Effective	Historical		
01/01/04	277-2	2%	General Rate
	277-1	1%	Lodging Alcohol Eating Establishments
	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		
01/01/04	280-2	2%	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

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

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

Effective	Historical		
01/01/04	284-2	1.8%	General Rate
	284-1	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

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		
01/01/04	286-2	2%	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

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

Tax Rates: Platte

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

Effective	Historical		
01/01/04	287-2	2%	General Rate
	287-1	1%	Lodging Alcohol Eating Establishments
	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		
01/01/03	287-2	2%	General Sales and Use Tax Rate
	287-1	1%	Food as defined by the Food Stamp Act
	287-7	3%	Lodging Alcohol Eating Establishments
	Exempt:		Construction Materials delivered to a truck of a construction company for use outside city limits
01/01/02	287-2	2%	General Sales and Use Tax Rate
	287-1	1%	Food as defined by the Food Stamp Act
	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
	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
	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		
01/01/04	292-2	2%	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

Tax Rates: Pukwana

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

Tax Rates: Quinn

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

Effective	Historical		
01/01/04	295-2	1%	General Rate
	295-1	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		
07/01/03	295-1	1%	General Sales and Use Tax Rate
	295-2	2%	Lodging Alcohol Eating Establishments Admissions
	Exempt:		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		
07/01/16	297-2	2%	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
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		
01/01/06	298-2	2%	General Rate
	298-1	1%	Lodging Alcohol Eating Establishments Admissions

Effective	Historical		
07/01/05	298-2	2%	General Rate
	298-1	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		

01/01/04	298-2	1.84%	General Rate
	298-1	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

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

Tax Rates: Redfield

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

Effective	Historical		
01/01/04	301-2	2%	General Rate
	301-1	1%	Lodging Alcohol Eating Establishments
	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		
01/01/06	305-2	2%	General Rate
	305-1	1%	Lodging Alcohol Eating Establishments

Effective	Historical		
07/01/04	305-2	2%	General Rate
	305-1	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		
01/01/04	305-2	2%	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
07/01/01	305-2	2%	General Sales and Use Tax Rate
	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	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
01/01/04	312-2	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

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		
01/01/04	314-2	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

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		
01/01/04	315-2	2%	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
01/01/03	315-2	2%	General Sales and Use Tax Rate
	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		
01/01/08	322-2	2%	General Rate
	322-1	1%	Lodging Alcohol Eating Establishments Admissions

Effective	Historical		
01/01/06	322-2	2%	General Rate
07/01/05	322-2	2%	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
Effective	Historical		

	322-2	1.89%	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

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	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
01/01/04	325-2	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

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		
01/01/04	328-2	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
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		
01/01/06	330-2	1.92%	General Rate
	330-1	1%	Lodging Alcohol Eating Establishments Admissions

Effective	Historical		
01/01/04	330-2	1.92%	General Rate
	330-1	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

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
07/01/05	331-2	2%	General Rate
	331-1	1%	Lodging Eating Establishments
	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		
	331-2	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

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

Tax Rates: South Shore

Effective	Current		
07/01/26	333-2	2%	General Rate

Effective	Historical		
01/01/06	333-2	1%	General Rate
07/01/04	333-2	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

Tax Rates: Spearfish

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

Effective	Historical		
01/01/04	334-2	2%	General Rate
	334-1	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

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

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Tax Rates: Spencer

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

Effective	Historical		
01/01/04	335-2	2%	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

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		
01/01/04	336-2	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

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		
01/01/04	337-2	2%	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

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
01/01/04	340-2	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
07/01/01	340-1	1%	General Sales and Use Tax Rate

Tax Rates: Sturgis

Effective	Current		
01/01/06	341-2	2%	General Rate
	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

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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		
07/01/04	342-2	2%	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
01/01/04	342-2	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

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

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Tax Rates: Tabor

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

Effective	Historical		
07/01/05	343-2	2%	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
01/01/04	343-2	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

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

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Tax Rates: Tea

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

Effective	Historical		
01/01/04	344-2	2%	General Rate
	344-1	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

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

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Tax Rates: Timberlake

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

Effective	Historical		
01/01/05	345-2	2%	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

01/01/04	345-2	1.7%	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
Effective	Historical		

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		
07/01/17	347-2	2%	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
01/01/04	347-2	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

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

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Tax Rates: Trent

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

Effective	Historical		
	349-2	1%	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

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		
07/01/04	350-2	2%	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
01/01/04	350-2	1.85%	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

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

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Tax Rates: Tulare

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

Effective	Historical		
01/01/04	351-2	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

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
	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		
01/01/04	359-2	2%	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

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
01/01/04	360-2	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

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

Tax Rates: Vermillion

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

Effective	Historical		
01/01/04	362-2	2%	General Rate
	362-1	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

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

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Tax Rates: Viborg

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

Effective	Historical		
01/01/06	363-2	2%	General Rate
01/01/04	363-2	2%	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

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
	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
	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		
07/01/06	369-2	2%	General Rate
	369-1	1%	Lodging Alcohol Eating Establishments Admissions

Effective	Historical		
07/01/06	369-2	2%	General Rate
07/01/05	369-2	2%	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
01/01/04	369-2	1.82%	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
Effective	Historical		
07/01/02	369-2	2%	General Sales and Use Tax Rate
	369-1	1%	Food as defined by the Food Stamp Act
	Exempt:		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	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		
01/01/06	372-2	2%	General Rate
	372-1	1%	Lodging Alcohol Eating Establishments Admissions

Effective	Historical		
01/01/04	372-2	2%	General Rate
	372-1	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

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		
01/01/04	376-2	2%	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

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		
01/01/04	377-2	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

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

Tax Rates: Watertown

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

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

Effective	Historical		
01/01/04	379-2	1.9%	General Rate
	379-1	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

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		
01/01/04	380-2	2%	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
01/01/00	380-2	2%	General Sales and Use Tax Rate
	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		
01/01/06	382-2	2%	General Rate
	382-1	1%	Lodging Alcohol Eating Establishments Admissions

Effective	Historical		
01/01/05	382-2	2%	General Rate
	382-1	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		
	382-2	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

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	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
01/01/04	384-2	2%	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

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		
01/01/04	385-2	2%	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

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	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: White Lake

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

Effective	Historical		
01/01/04	389-2	2%	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
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

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Tax Rates: White River

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

Effective	Historical		
01/01/04	391-2	2%	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

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

Tax Rates: Whitewood

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

Effective	Historical		
01/01/04	393-2	2%	General Rate
	393-1	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

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

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Tax Rates: Willow Lake

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

Effective	Historical		
01/01/04	394-2	2%	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

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		
01/01/04	395-2	2%	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
01/01/03	395-2	2%	General Sales and Use Tax Rate
	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		
01/01/04	397-2	2%	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

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		
07/01/05	398-2	2%	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
01/01/04	398-2	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

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

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Tax Rates: Wolsey

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

Effective	Historical		
	399-2	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

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

Effective	Historical		
01/01/04	402-2	2%	General Rate
	402-1	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		
07/01/01	402-2	2%	General Sales and Use Tax Rate
	402-3	1%	Food as defined by the Food Stamp Act
	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		
01/01/06	405-2	2%	General Rate
	405-1	1%	Lodging Alcohol Eating Establishments Admissions

Effective	Historical		
01/01/05	405-2	2%	General Rate
	405-1	1%	Lodging
	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	405-2	1.86%	General Rate
	405-1	1%	Lodging
	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		
06/01/16	411-4	4.5%	General Sales Tax Rate
	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