



Fiscal Year 2023 Annual Report

Our staff's talents extend well beyond our offices! The front and back cover photos were provided by staff! Front image by Megan Bordewyk. Photos for the back cover were provided by Ryan Conway-Hay, Katie Tostenson, Jill Lenard, and Natalie Kirschenman.

The FY2023 South Dakota Department of Revenue Annual Report is available in the “publications” section on the department’s website at dor.sd.gov. The online report will be considered the most up-to-date and accurate version. Any corrections or modifications made to the report after the print version is issued will be noted in the online version on this page, along with a description of the correction or update.

State (SDCL ch. 20-13) and federal (Title VI of the Civil Rights Act of 1964, the Rehabilitation Act of 1973 as amended, and the Americans with Disabilities Act of 1990) laws require that the Department of Revenue provides services to all people without regard to race, color, creed, religion, sex, disability, ancestry, or national origin. The South Dakota Department of Revenue 2023 Annual Report is written and designed to make information accessible to the general reader. One hundred seventy-five copies of this document were printed at a cost of \$3.88 per document.

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A Message From Secretary Houdyshell



“ I am eager to continue our work on Revenue’s strategic goals as we fulfill our mission to the citizens of South Dakota. DOR employees play a significant role in strategic planning, and they regularly provide innovative ideas to improve the work we do. Their dedication is what leads to a successful department. ”

To the Honorable Governor Noem, the South Dakota Legislature, and my fellow South Dakotans,

I am pleased to report a truly successful year for the Department of Revenue (DOR) that supported our mission to provide fair, efficient, and reliable revenue administration with our partners to help fund public service statewide.

Our team at DOR hit the ground running for another year, which included another busy legislative session for the department. All of our division leaders provided invaluable information to legislators and stakeholders alike. Several new laws implemented directly impacted the DOR, most notable HB1137. This temporary reduction decreased South Dakota’s sales and use tax rate from 4.5% to 4.2% effective July 1, 2023.

As the economy continues to evolve, our team will work hard to ensure that our laws provide equitable treatment for taxpayers, main street South Dakota businesses, and multistate corporations across the nation. We remain focused on customer service and providing free educational opportunities on a variety of topics. Visit us online to register for upcoming seminars or to connect with us for assistance. We are here to help!

As we look forward to another successful year, I hope you enjoy our Fiscal Year 2023 Annual Report!

A handwritten signature in blue ink, appearing to read 'Michael Houdyshell', written in a cursive style.

Secretary Michael Houdyshell

2021-2024 DOR Strategic Plan

Strategic Goals

Collaboration

Increase the amount of collaboration between DOR Divisions in order to maximize the value of our resources and knowledge to provide the best customer service possible.

Employee Engagement

Ensure that DOR has an engaged workforce who feels that DOR is the best possible place to work and to develop professionally.

Stakeholder Education

Ensure that all DOR stakeholders, internal and external, understand the services that DOR provides and how to access them.

Technology Optimization

Ensure that all current DOR technology systems are being used to their fullest potential, and that we are planning effectively for future technology investments.

Core Values

Communication

It is critical to our success that we are able to communicate honestly and effectively with the public, our stakeholders, and each other.

Integrity

We pride ourselves in being accountable to our stakeholders and partners, and trustworthy stewards of public dollars.

Public Service

We are committed to providing consistent service to every customer every time, and are willing to be adaptable to facilitate this.

Professionalism

We carry out our work with fairness, courtesy, and respect for our customers, stakeholders and each other.

Throughout Fiscal Year 2023, our staff at the Department of Revenue collaborated to continue to implement the strategic plan. Taking the four strategic directions into account in the work being done.

Mission

Serving South Dakota to provide fair, efficient, and reliable revenue administration with our partners to help fund public service statewide.

Vision

To create a collaborative and professional environment that contributes to the long-term fiscal health of South Dakota and empowers our team to be adaptable and provide excellent customer service.

Meet Our Leadership

**Secretary
Michael
Houdyshell**



**Deputy
Secretary
David Wiest**



We provide professional services to the department:

- Budget, finance, and procurement
- Technology support
- Social media and public information requests
- Education, both internal and external
- Continuous improvement
- Strategic planning
- Project management

We audit the following tax types:

- Sales and Use
- Municipal Sales and Use
- Contractor's Excise
- Motor Fuel
- Mineral Severance
- Bank Franchise
- Tourism
- Tobacco

We identify and resolve errors made in tax reporting.

**Audit
Dan Webster**



We administer the following taxes through licensing, education, compliance, license reviews, and collection of delinquent taxes on licensed and unlicensed businesses:

- Sales and Use
- Municipal Sales and Use
- Contractor's Excise
- Tourism
- Tobacco
- Alcohol
- Bank Franchise
- Severance
- 911 Surcharge

We provide support to the tribal tax collection agreements.

**Administration
Toni Richardson**



**Business Tax
Doug Schinkel**





**Chief Legal Counsel
Kirsten Jasper**

We provide:

- Routine legal counsel to the department
- Investigate Services Bureau
- Legal representation regarding:
 - Audits
 - Jeopardy assessments
 - Relief agency requests
 - Motor vehicle issues
 - Alcohol license issues
 - Tax license revocations



**Motor Vehicle
Rosa Yaeger**

We collect:

- Motor Vehicle Excise Tax
- Vehicle Registration Fees
- Motor Fuel Tax
- Special Fuel Tax

We administer:

- International Registration Plan (IRP)
- Unified Carrier Registrations (UCR)
- Commercial and Non-Commercial Motor Vehicle Licensing, Titling, and Registration
- International Fuel Tax Agreement (IFTA)

We regulate:

- Licensed Motor Vehicle Dealers



**Property Tax
Wendy Semmler**

In Property Tax, we:

- Provide oversight of county property tax systems
- Assist local governments by providing training and certification to directors of equalization
- Administer the telephone gross receipts tax, alternative tax for commercial wind farms, and rural electric tax



**Commission
on Gaming
Susan Christian**

We are comprised of five commissioners responsible for regulating the gaming industry in:

- City of Deadwood
- Pari-mutuel horse racing
- Pari-mutuel wagering

We administer Indian gaming compacts.



**Lottery
Norm Lingle**

We market:

- Instant Tickets
- Lotto Games

We regulate:

- Video Lottery

The Lottery Commission:

- Establishes Policy
- Reviews and Approves Major Contracts and Procurements
- Consults on Management and Operation

Our Staff

Nationwide Impact

The Department of Revenue's staff features a number of valued employees whose impact extends far beyond South Dakota. Below are a few of those employees and the organizations in which they play a role.

Giving Back

Our staff's passion for assisting others extends well beyond the tax world! Throughout the year, staff took part in many fundraising efforts. Some of the organizations we've assisted include:

- Black Hills RSVP+
- Black Hills Works
- BHFCU School Supply Drive
- Camp Dream Makers
- Capital Area United Way
- Helpline Center
- Restore Foster Closet
- Safe N Sweet Trick or Treat
- Share the Warmth
- Special Olympics
- Storybook Island
- Sweats for Vets
- Tough Enough to Wear Pink
- Toys for Tots

Alison Jares, Streamlined Sales Tax Project, Midwestern States Association of Tax Administrators (MSATA)

Amber Jensen, International Association of Assessing Officers

Ashley Zilverberg, American Association of Motor Vehicle Administrators (AAMVA)

Bobi Adams, MSATA & Federation of Tax Administrators

Brandi Eckert, Streamlined Sales Tax Project & MSATA

Darrin Gerry, Commissioner, International Fuel Tax Association (IFTA) and International Registration Plan, Board member, IFTA and the Secretary of the Executive Board of Trustee for IFTA

Kelsey Johnson, Streamlined Sales Tax Project

Lori Colberg, National Odometer and Title Fraud Enforcement Association, National Association of Motor Vehicle Boards and Commissions, AAMVA

Monica Weischedel, AAMVA

Norm Lingle, Multi State Lottery Association, North American Association of State and Provincial Lotteries

Rosa Yaeger, AAMVA

Ron Rysavy, AAMVA

Stacy Kampshoff, Streamlined Sales Tax Project



254 LOYAL
EMPLOYEES



2,807 YEARS OF
PUBLIC SERVICE

Education

The Department of Revenue continues to ensure that education is at the forefront of what we do every day. From our customers, other government agencies, and our DOR employees, we strive to ensure everyone receives the best service possible. How we educate continues to evolve. We are always looking for new ways to improve our way of doing business and we will continue to expand our educational lineup.

The Department offers general seminars, on-site instructional presentations, online tutorials, and webinars.



Fiscal Year
2023 By The
Numbers

2,212
Customers
received
training

107
Tax Facts
Publications

Our Seminars Cover:

- Auctioneers
- Indian Country & Real Property Taxation
- Sales and Use Tax *Available online and in-person!*
- Contractor's Excise Tax *Available online and in-person!*
- Property Tax
- Tobacco Tax
- Alcohol Tax
- Motor Vehicle Excise Tax
- Motor Vehicle Abandonment
- Agriculture Business
- Motor Fuel
- Highway Patrol
- IFTA & IRP

Is your group or organization looking for a customized presentation? Request one at sddor.seamlessdocs.com/f/5007

Seminars
are **FREE**
of charge!

Border Tax Seminars

In Fiscal Year 2023, the Department of Revenue joined forces with our neighboring states!

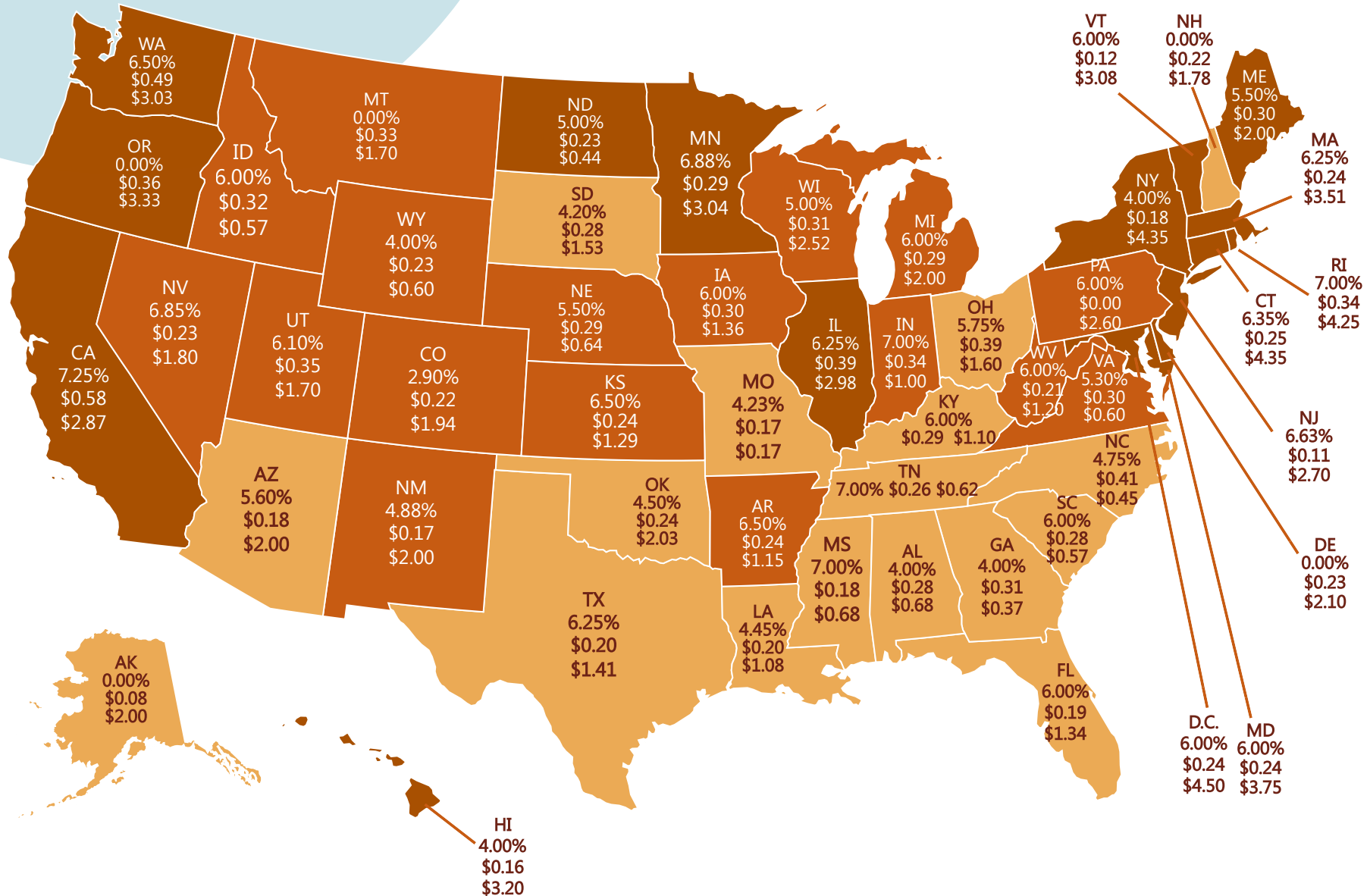
We came together with both Minnesota and North Dakota for sales tax and contractor's excise tax seminars

50-State Comparison

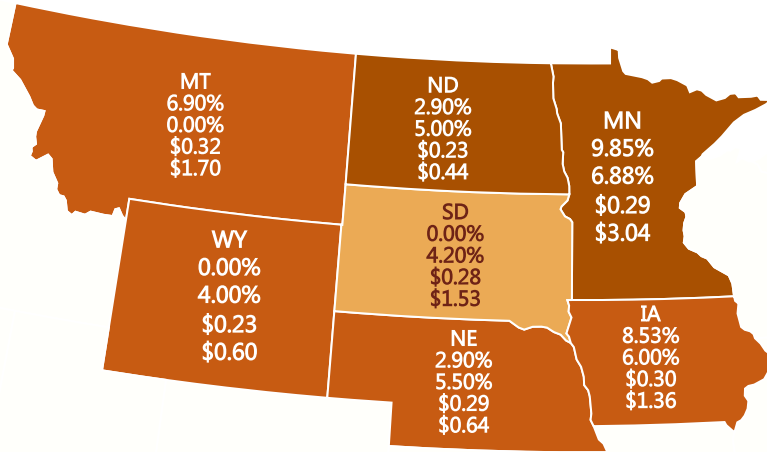
The three figures in each state are, top to bottom:

- Sales tax rate
- Gasoline tax per gallon
- Cigarette tax per package

The gradient represents each state's tax burden per capita -- the darker the color, the higher the burden. Local tax rates are not included unless mandatory. Data is provided by the Federation of Tax Administrators and as shown on individual government websites.



Comparing the Region



The four figures in each state are, top to bottom:

- Individual Income Tax
- Sales tax rate
- Gas tax per gallon
- Cigarette Tax per package

Total Tax Burden

At just \$2,721, South Dakota had the third lowest per capita state tax burden in 2022, according to the latest figures available from the Federation of Tax Administrators. The statistics listed below are per capita state tax burdens for all 50 states and the District of Columbia, from highest to lowest.

Rank	State	Per Capita
1	Dist. of Columbia	\$ 15,196
2	California	\$ 7,195
3	Hawaii	\$ 7,138
4	North Dakota	\$ 6,866
5	Vermont	\$ 6,824
6	Massachusetts	\$ 6,229
7	Connecticut	\$ 6,199
8	Delaware	\$ 6,197
9	Minnesota	\$ 6,106
10	New York	\$ 5,996
11	New Jersey	\$ 5,698
12	Illinois	\$ 4,973
13	Maryland	\$ 4,763
14	Maine	\$ 4,648
15	Washington	\$ 4,633
16	Oregon	\$ 4,454
17	Rhode Island	\$ 4,385

Rank	State	Per Capita
18	Kansas	\$ 4,287
19	Indiana	\$ 4,282
20	Virginia	\$ 4,233
21	Wyoming	\$ 4,199
22	Arkansas	\$ 4,192
23	Pennsylvania	\$ 4,138
24	Montana	\$ 4,117
25	Utah	\$ 4,078
26	New Mexico	\$ 4,070
27	Iowa	\$ 4,033
28	West Virginia	\$ 3,979
29	Idaho	\$ 3,976
30	Wisconsin	\$ 3,965
31	Nevada	\$ 3,799
32	Nebraska	\$ 3,799
33	Colorado	\$ 3,718
34	Michigan	\$ 3,693

Rank	State	Per Capita
35	Kentucky	\$ 3,667
36	North Carolina	\$ 3,594
37	Mississippi	\$ 3,463
38	Arizona	\$ 3,310
39	Alaska	\$ 3,310
40	Oklahoma	\$ 3,281
41	Alabama	\$ 3,217
42	Tennessee	\$ 3,212
43	Ohio	\$ 3,180
44	Louisiana	\$ 3,155
45	Georgia	\$ 3,110
46	South Carolina	\$ 3,039
47	Texas	\$ 2,739
48	Missouri	\$ 2,733
49	South Dakota	\$ 2,721
50	Florida	\$ 2,663
51	New Hampshire	\$ 2,507

Top-10 Highest Tax Rates

Sales Tax

1	California	7.250%
2	Indiana	7.000%
2	Mississippi	7.000%
2	Rhode Island	7.000%
2	Tennessee	7.000%
6	Minnesota	6.875%
7	Nevada	6.850%
8	New Jersey	6.625%
9	Arkansas	6.500%
9	Kansas	6.500%
9	Washington	6.500%

Gasoline Tax

1	Pennsylvania	\$0.576
2	California	\$0.511
3	Washington	\$0.494
4	Illinois	\$0.392
5	Ohio	\$0.385
6	North Carolina	\$0.380
6	Oregon	\$0.380
8	Maryland	\$0.361
9	Rhode Island	\$0.340
10	Idaho	\$0.320
10	Montana	\$0.325

Cigarette Tax

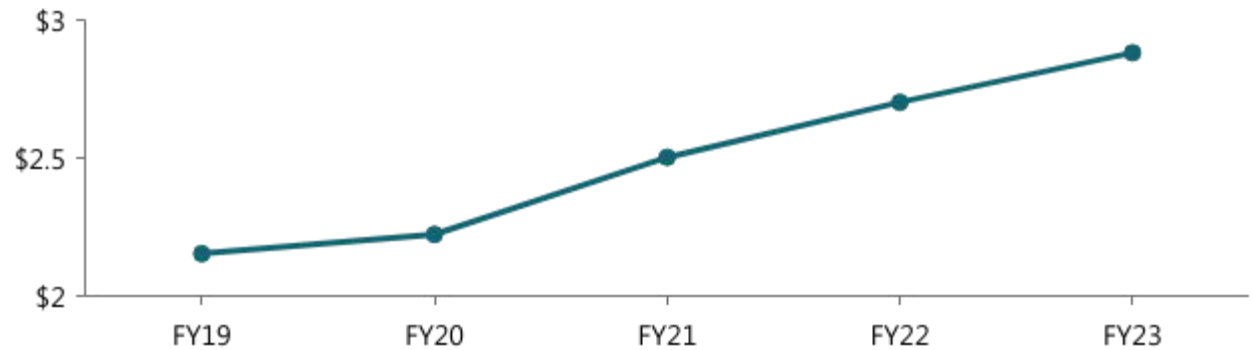
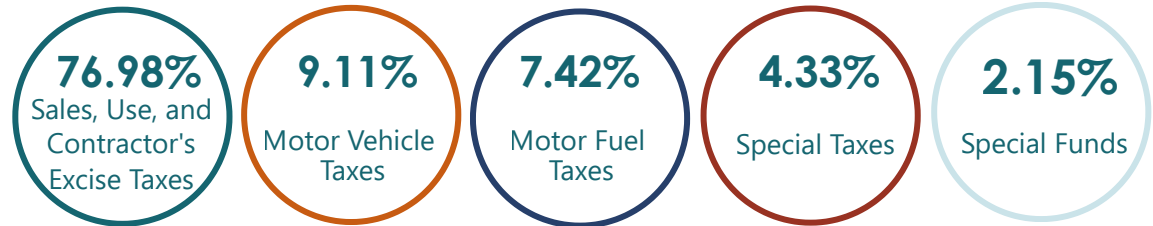
1	District of Columbia	\$4.500
2	Connecticut	\$4.350
2	New York	\$4.350
4	Rhode Island	\$4.250
5	Maryland	\$3.750
6	Massachusetts	\$3.510
7	Oregon	\$3.330
8	Hawaii	\$3.200
9	Vermont	\$3.080
10	Minnesota	\$3.040

Tax Revenue Summary

The Department of Revenue is the principal tax collection agency for the State of South Dakota and collects a number of different taxes and fees. These revenues are grouped into four main categories: sales, use, and contractor's excise taxes; motor fuel taxes; motor vehicle fees and taxes; and special taxes. Once collected, these revenues are distributed to three primary locations: the state general fund, local units of government, and the state highway fund.



Fiscal Year 2023 Total Tax Revenue Breakdown



Fiscal Year	Sales, Use, and Excise Taxes	Special Funds*	Motor Fuel Taxes**	Motor Vehicle Fees***	Special Taxes****	Total	Percent Change
2019	\$ 1,550,417,631	\$ 60,702,609	\$ 212,209,837	\$ 202,102,398	\$ 128,701,454	\$ 2,154,133,929	4.8%
2020	\$ 1,623,878,853	\$ 59,543,442	\$ 210,522,720	\$ 205,008,909	\$ 123,254,243	\$ 2,222,208,167	3.2%
2021	\$ 1,848,797,042	\$ 60,098,147	\$ 212,249,954	\$ 241,311,993	\$ 146,096,556	\$ 2,508,553,692	12.9%
2022	\$ 2,056,093,516	\$ 58,050,207	\$ 222,935,830	\$ 250,490,291	\$ 156,701,537	\$ 2,733,095,400	9.0%
2023	\$ 2,223,744,180	\$ 62,138,774	\$ 214,530,094	\$ 263,232,300	\$ 124,982,372	\$ 2,888,627,720	5.7%
Five Year Average	\$ 1,860,586,244	\$ 60,106,636	\$ 214,489,687	\$ 232,429,178	\$ 135,947,232	\$ 2,404,497,797	

* Special Funds include: Tourism Tax, 911 Emergency Surcharge, Water/Environment Fund, Intermediate Care Facility Tax, Motor Vehicle Leasing Fund, Telecom, and Reinvestment Payment/Building SD Fund.

** Includes Tank Inspection Fees

*** Includes Unified Carrier Registration Fee

**** Cigarette Tax, Other Tobacco Products Tax, Cigarette License Fee, Liquor License Fee, Malt Beverage License Fee, Alcoholic Beverage Brand Registration Fee, Alcoholic Beverage Excise Tax, Alcoholic Beverage 2% Purchase Price Tax, Underage Penalty Fees, Bank Franchise Tax, Precious Metal Tax, Energy Mineral Tax, Coin Laundry License Fees, Amusement Device Fees (repealed July 2020), Bingo License Fees (repealed July 2022), and Bingo Tax (repealed July 2022).

Business Tax

Revenues

Tax Type	FY21	Percent Change	FY22	Percent Change	FY23	Percent Change
Sales and Use - State	\$1,234,423,091	14.0%	\$1,386,283,306	12.3%	\$1,480,572,850	6.8%
Contractor's Excise - State	\$144,448,267	16.8%	\$155,823,772	7.9%	\$189,407,586	21.6%
Sales and Use - Cities	\$457,125,466	12.8%	\$500,910,766	9.6%	\$537,904,129	7.4%
Sales, Use, and Contractor's Excise - Tribal	\$12,800,218	4.0%	\$14,101,672	10.2%	\$15,859,616	12.5%
Tourism Tax	\$12,965,699	3.2%	\$18,250,643	40.8%	\$17,948,442	-1.7%
911 Emergency/Prepaid Wireless Surcharge	\$13,303,445	0.3%	\$13,349,790	0.3%	\$13,672,779	2.4%
Water and Environment Fund	\$104,367	373.9%	\$48,076	-53.9%	\$66,993	39.3%
Intermediate Care Facility	\$1,478,569	4.2%	\$1,362,758	-7.8%	\$1,643,746	20.6%
Reinvestment Program	\$24,558,211	22.7%	\$7,954,615	-67.6%	\$21,648,499	172.2%
Motor Vehicle Leasing Fund	\$1,820,226	-21.9%	\$2,982,653	63.9%	\$3,046,841	2.2%
Telecom	\$5,867,630	-41.0%	\$4,480,763	-23.6%	\$4,111,455	-8.2%
Cigarette Tax - State	\$46,449,278	1.1%	\$42,887,600	-7.7%	\$40,303,570	-6.0%
Cigarette Tax - Tribal	\$2,235,806	-7.5%	\$2,298,619	2.8%	\$2,061,825	-10.3%
Cigarette License Fees	\$14,775	1.3%	\$21,311	44.2%	\$16,464	-22.7%
Other Tobacco Products - State	\$10,966,194	7.5%	\$11,731,177	7.0%	\$11,743,051	0.1%
Other Tobacco Products - Tribal	\$304,140	8.9%	\$327,769	7.8%	\$347,326	6.0%
Liquor License Fees	\$212,722	7.6%	\$222,383	4.5%	\$230,678	3.7%
Malt Beverage License Fees	\$429,129	9.6%	\$427,957	-0.3%	\$448,862	4.9%
Alcoholic Beverage Brand Registration Fees	\$776,872	6.1%	\$911,526	17.3%	\$917,890	0.7%
Alcohol Beverage Excise Tax	\$17,370,799	7.9%	\$18,103,708	4.2%	\$17,900,611	-1.1%
Alcoholic Beverage 2% Purchase Price Tax	\$2,596,157	11.1%	\$2,909,711	12.1%	\$2,936,973	0.9%
Underage Penalty Fees	\$0	-100.0%	\$0	NA	\$38,000	100.0%
Bank Franchise Tax	\$53,959,979	45.1%	\$61,818,514	14.6%	\$48,141,622	-22.1%
Precious Metals Tax	\$9,046,106	93.4%	\$6,461,619	-28.6%	\$3,888,444	-39.8%
Energy Mineral Tax	\$1,528,996	-36.5%	\$1,572,323	2.8%	\$1,769,161	12.5%
Coin Laundry License Fees	\$223,233	-19.4%	\$226,216	1.3%	\$197,469	-12.7%
Coin Laundry License Fees - Tribal	\$2,253	-14.2%	\$4,127	83.2%	\$748	-81.9%
Amusement Device Fees*	\$6,031	-89.6%	\$0	-100.0%	\$0	0.0%
Bingo License Fees **	\$20,000	-11.2%	\$25,000	25.0%	\$0	-100.0%
Bingo Tax **	\$12,328	-7.8%	\$15,981	29.6%	\$833	-94.8%

* Repealed July 1, 2020.

** Repealed July 1, 2022.

Where the Money Went

Tax Type	General Fund	Local Government	Tribal Jurisdictions	Other
Sales and Use - State	100%	-	-	-
Contractor's Excise - State	100%	-	-	-
Sales and Use - Cities	-	100%	-	-
Sales, Use, and Contractor's Excise - Tribal	-	-	100%	-
Tourism	-	-	-	100%
911 Emergency/Prepaid Wireless Surcharge	-	-	-	100%
Water and Environment Fund	-	-	-	100%
Intermediate Care Facility	100%	-	-	-
Reinvestment Program	-	-	-	100%
Building SD Fund	-	-	-	100%
Motor Vehicle Leasing Fund	-	-	-	100%
Telecom	60%	40%	-	-
Cigarette Excise Tax	(1)	-	-	-
Cigarette License Fee	100%	-	-	-
Other Tobacco Products	(1)	-	-	-
Bank Franchise Tax (2)	26.66%	73.33%	-	-
Precious Metals Tax	100% (3)	-	-	-
Energy Minerals Severance Tax	50%	50%	-	-
Coin Operated Laundromat Fee	100%	-	-	-
Conservation Tax	-	-	-	(4)
Alcoholic Beverage 2% Purchase Price Tax	100%	-	-	-
Liquor License Fee	100%	-	-	-
Alcohol Beverage Brand Registration	100%	-	-	-
Alcohol Excise Tax	50%	50%	-	-
Malt Beverage License Fee	50%	50%	-	-

- (1) The first \$30 million collected annually is deposited in the state general fund. The next \$5 million goes into the tobacco prevention and reduction trust fund. The remaining revenue in excess of \$35 million is deposited into the state general fund.
- (2) An exception exists regarding credit card banks, with 95% of the revenue derived from the tax deposited into the state general fund while 5% goes to the county where the bank is located. When there is no physical presence in South Dakota, then 100% is deposited into the state general fund.
- (3) Revenues from mining companies licensed after January 1, 1981 are split as follows: 80% to the state, 20% to the county of production (subject to a \$1 million per county cap).
- (4) 100% of the tax collected is placed in the environment and natural resources fee fund.

Municipalities

Fiscal Year 2023 Changes

Gary increased their general rate and added a gross receipt tax and Cresbard imposed a general sales and use tax

254 municipalities imposed municipal sales & use taxes.

While cities set their own sales and use tax rates, the department is responsible for collecting the taxes.

Those revenues are then distributed to the taxing jurisdiction based on the amount collected for each city (shown in Appendix A of this report). These municipal sales and use tax revenues do not necessarily indicate the level of economic activity in these areas since municipalities vary in their tax rates and the size of their tax bases.

The maximum municipal sales tax rate in South Dakota is 2%, unless a city meets the provisions of SDCL 10-52-2.4.

Cities may also impose a 1% municipal gross receipts tax (MGRT) which is in addition to the municipal sales tax. The municipal gross receipts tax can be imposed on alcoholic beverages, eating establishments, lodging accommodations, ticket sales and admissions to places of amusement, and athletic and cultural events.

Special Jurisdictions

Special Jurisdictions	ST Rate	UT Rate	ET Rate	Tourism	FY2022	FY2023	Percent Change
Cheyenne River Sioux Tribe	4.50%	4.50%	2%	1.5%	4,302,630	4,942,542	14.9%
Crow Creek Sioux Tribe	4.50%	4.50%	2%	1.5%	789,155	1,029,660	30.5%
Oglala Sioux Tribe	4.50%	4.50%	2%	1.5%	3,973,277	4,259,296	7.2%
Rosebud Sioux Tribe	4.50%	4.50%	2%	1.5%	3,774,111	3,641,801	-3.5%
Sisseton-Wahpeton Oyate	-	4.50%	2%	-	53,189	49,099	-7.7%
Standing Rock Sioux Tribe	4.50%	4.50%	2%	1.5%	1,207,256	1,936,881	60.4%
Yankton Sioux Tribe	-	4.50%	2%	-	2,053	337	-83.6%
Totals					14,101,672	15,859,616	12.5%

The State of South Dakota and five Indian tribes have entered into comprehensive tax collection agreements that include state and tribal sales, use, tourism, and contractor's excise tax. The state and two Indian tribes have entered into limited tax collection agreements that cover only use tax and contractor's excise tax at certain locations. On Indian country areas covered by a tax collection agreement, the state and the tribe each have the ability to tax certain individuals and certain transactions. All businesses in the Indian country areas are responsible for remitting tax. The tax remitted is then distributed between the state and the tribe based on each tribe's separate tax collection agreement.

Special Events

Revenue agents license vendors to collect state sales and tourism taxes, and municipal taxes at various special events across the state throughout the year. The table below compares taxes collected at South Dakota's largest special events during Fiscal Year 2023 to the previous year.

Event	FY2022*	FY2023*	% + / -
Black Hills Stock Show	\$87,430	\$55,104	-37.0%
Brookings Festival	\$32,787	\$27,263	-16.8%
Brown County Fair	\$26,669	\$29,042	8.9%
South Dakota State Fair	\$219,684	\$245,017	11.5%
Sturgis Motorcycle Rally**	\$1,383,241	\$1,192,943	-13.8%
Southern Hills Rally ***	\$510,572	\$514,254	0.7%
Central States Fair	\$75,766	\$61,362	-19.0%
Sioux Empire Fair	\$45,414	\$47,371	4.3%
Spearfish Arts Festival	\$21,929	\$17,206	-21.5%
Totals	\$2,403,494	\$2,189,562	-8.9%

* Total Tax includes state, municipal, municipal gross receipts, and tourism taxes

** The Sturgis Motorcycle Rally includes Meade, Lawrence, Butte, Pennington, Custer, and Fall River Counties, as well as the cities within those counties.

*** Southern Hills Rally includes Pennington, Custer, and Fall River Counties, as well as the cities within those counties



The DOR staff could be at a city near you!

Each year, our staff attend special events throughout the state. Whether we are hosting our DOR Annual Assessor School, giving back through community clean up, or staffing a temporary office for the Sturgis Motorcycle Rally, we take pride in serving our customers and the State of South Dakota.



Audit

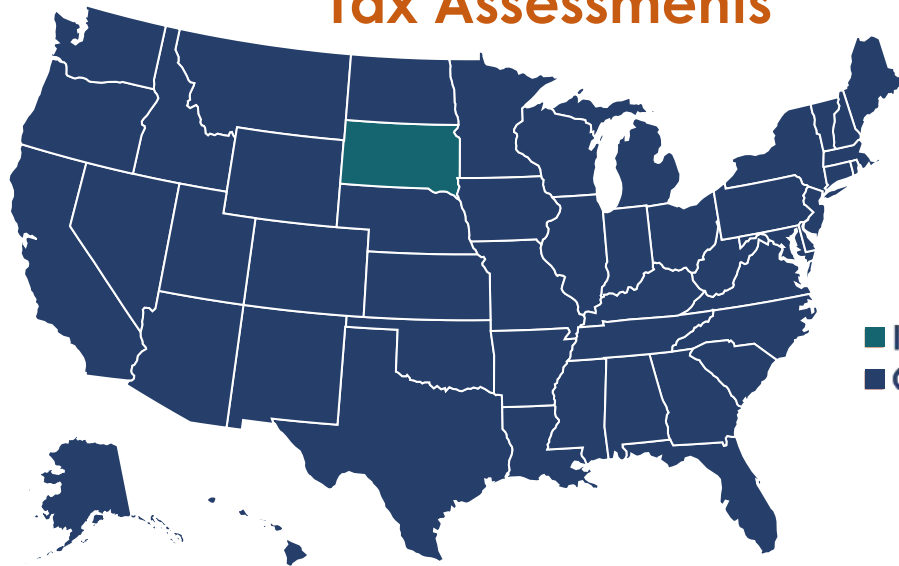
The Audit Division is responsible for selecting and performing audits on behalf of the Department of Revenue. The primary purpose of an audit is to verify the gross receipts, deductions, and use tax reported on tax returns, to ensure required record keeping is in place, and to work with auditees to ensure understanding of the tax laws.

Audits, Assessments, and Revenues*

Tax Type	FY2022				FY2023			
	Audits	Assessments	Credits	Payments Received	Audits	Assessments	Credits	Payments Received
Sales, Use, and Contractor's Excise	1,270	\$20,871,937	-\$4,259,644	\$22,068,582	1,229	\$24,826,386	-\$9,849,442	\$19,773,877
Fuel, Prorate, IFTA	198	\$210,768	-\$32,552	\$191,524	122	\$168,162	-\$46,357	\$186,709
Bank Franchise	13	\$1,607,794	\$0	\$1,582,921	12	\$169,901	\$0	\$1,666,425
Tobacco	7	\$3,877	\$0	\$4,348	7	\$114	\$0	-
Total	1,488	\$22,694,377	-\$4,292,196	\$23,847,375	1,370	\$25,164,563	-\$9,895,799	\$21,627,011

*Assessments and credits are from the original certificates of assessment.

Net Sales, Use, and Contractor's Excise Tax Assessments



■ In-State Assessment
■ Out-Of-State Assessment



"[The auditor] was very professional, highly competent, and easy to work with. I've done sales tax audits for clients many times over the years. [The auditor] was the most competent auditor I have worked with."

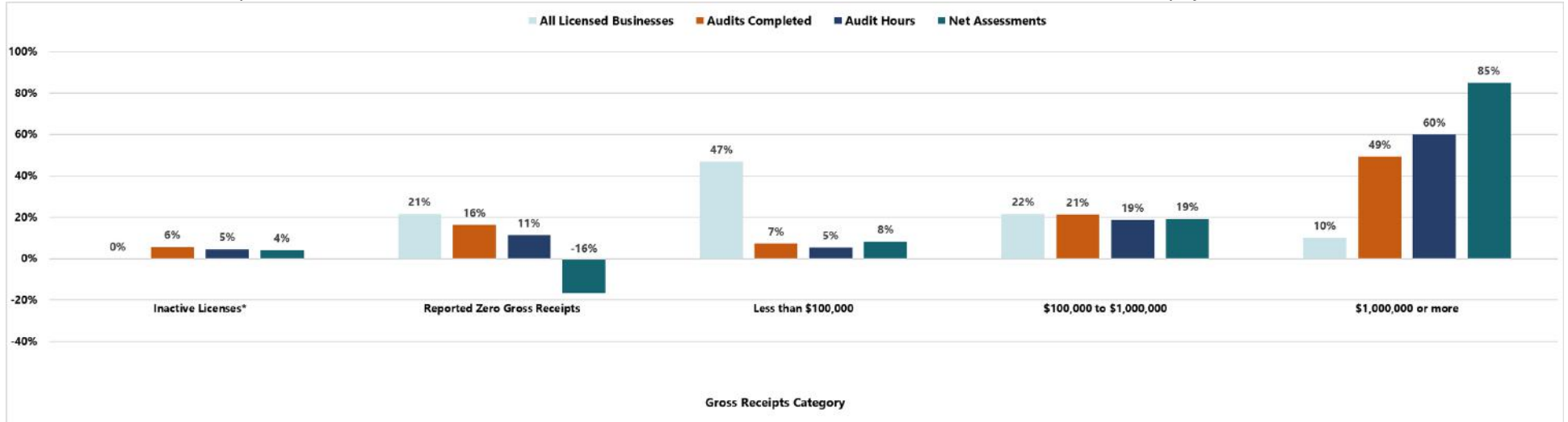
- Satisfied Customer

" [The auditor] did a great job of explaining what was happening and answering all of our questions."

- Satisfied Customer

FY2023 Audit Metric Distribution by Business Size

The graph below shows the percentage of businesses that fall into five different size categories. This information is compared to how much of the audit time and net assessments are associated with those same taxpayers.



**Audits completed by Gross Receipts category are distributed based on the GR category of the audit's primary license. It does not take in to account the gross receipts reported on non-primary license types.

**If an inactive license is audited, it's typically because it is not the primary license, but it is audited because of its relationship to the primary license.

**Starting from Fiscal Year 2023, this graphic includes only business tax audit license types, excluding special tax, motor fuel, and IFTA/IRP license types.

Common Errors Found During an Audit

Common Sales Tax Errors

- Under-reporting of sales tax due to poor record keeping.
- Exempting sales to taxable customers such as churches and 501(c)(3) entities.
- Municipal tax and municipal gross receipts tax (MGRT) reporting errors.
- Not having valid exemption certificates on file.
- Sales tax charged on construction services subject to excise tax.

Common Use Tax Errors

- Not remitting use tax on goods and services purchased/used.
- Not remitting use tax on items taken from inventory and used personally or in your business.
- Not remitting use tax on owner-furnished materials (OFM).
- Not remitting use tax on equipment brought in from out of state.
- Use tax paid in error on purchases of services subject to excise tax.

Common Contractor's Excise Tax Errors

- Under-reporting of excise tax due to poor record keeping.
- Not remitting excise tax on owner-furnished materials (OFM).
- Not reporting excise tax on work performed for Local, State, or Federal Government agencies.
- Excise tax charged on construction services subject to sales tax.
- Not including the excise tax invoiced and collected in reported gross receipts.

Common Motor Fuel Excise Tax Errors

- Errors in reporting due to poor record keeping.
- Not keeping the nine required items on trip sheets. (IFTA/IRP)
- Substituting an invoice or other document for a bill of lading. (Supplier)
- Not including non-taxable exports on returns. (Importer/Exporter/Supplier)
- Incorrect reporting of product authorizations – a product authorization must occur before the rack and bill of lading must reflect the new supplier.

Gaming

In Fiscal Year 2023, total gaming action in Deadwood was \$1,514,701,042 up 0.45% from the previous year. At the close of the fiscal year, there were 2,545 licensed gaming devices, 106 retail locations, and approximately 1,318 licensed gaming employees.

More details on gaming revenues from Fiscal Year 2023 can be accessed in the Commission on Gaming's Annual Report, which can be found at <https://dor.sd.gov/individuals/gaming/>

Did you know?

Gaming revenues paid dividends as the Commission on Gaming contributed over half a million dollars to Black Hills Area municipalities and schools.

Funds Received by Deadwood:

\$7,036,828

Funds Received by other Municipalities:

Central City	\$ 2,601
Lead	\$ 52,194
Spearfish	\$ 210,087
Whitewood	\$ 15,733
Total	\$ 280,618

Funds Received by School Districts:

Belle Fourche	\$ 81
Lead-Deadwood	\$ 61,691
Spearfish	\$ 210,159
Meade	\$ 8,685
Total	\$ 280,618



Revenues

Gross Revenue Tax	\$12,239,691
FY23 Device Tax	\$5,090,000
City Slot Tax	\$437,500
License Fees	\$113,751
Application Fees	\$81,537
Penalty on Disciplinary Action	\$37,700
Interest	\$19,280
Device Testing Fees	\$0
Other Revenue	\$0
Total Additions to Fund:	\$18,019,459

Distributions

Administrative Expenses (Includes DOR Admin Charge)	\$1,671,113
Capital Equipment	\$12,876
Lawrence County (SDCL 42-7B-48)	\$1,081,778
Other Municipalities (SDCL 42-7B-48.1)	\$280,618
School Districts (SDCL 42-7B-48.1)	\$280,618
SD Tourism (SDCL 42-7B-48)	\$4,327,111
SD General Fund (SDCL 42-7B-48.1)	\$1,964,324
SD General Fund (SDCL 42-7B-28.1)	\$1,352,222
SD Historical Preservation (SDCL 42-7B-48)	\$100,000
SD Department of Social Services (SDCL 42-7B-48.3)	\$30,000
City of Deadwood (SDCL 42-7B-48 & 48.1)	\$7,036,828
Total Allocations from Fund:	\$18,137,488

Lottery



The Lottery net revenue generated during Fiscal Year 2023 was more than \$181 million. These revenues came from three sources, which are shown in the chart below.

More details on Lottery revenues from Fiscal Year 2023 can be accessed in the Lottery's Annual Report, which can be found at <https://lottery.sd.gov/beneficiaries/reports/>.

Revenues

	Sales	Prizes	Commission	Revenue Distributed
Instant Tickets	\$48,231,110	\$32,323,438	\$2,713,288	\$7,071,548
Lotto Tickets	\$36,952,388	\$19,180,294	\$1,953,966	\$11,583,822
Video Lottery*	\$1,174,101,482	\$844,649,689	\$164,725,897	\$163,293,012
			Total	\$181,958,382

* Video Lottery sales are cash in; prizes are cash out; private share of net machine income is retailer commission.

Did You Know?

Since its inception in 1987, the Lottery has distributed an impressive \$3.6 billion to our beneficiaries in the State of South Dakota.

Lottery's record-breaking year translates to more than \$178 million to the State's General Fund, which funds local K-12 schools, state universities, and technical institutes.

More than \$3.47 million went to the Capital Construction Fund, which is used to pay for rural water systems, community drinking water, wastewater improvement projects, and recycling and waste disposal programs.

Capitol Construction Fund

64% goes to the Water and Environment Fund which is used for a variety of projects from drinking water and wastewater improvement to recycling to natural resource development.



36% goes to the State Highway Fund and is used for state highways and bridges.



Where the Money Went

	General Fund	Capital Construction Fund	Department of Social Services *
Instant Tickets	\$7,071,548	\$ -	\$ -
Lotto Tickets	\$8,108,675	\$3,475,147	\$ -
Video Lottery	\$163,003,637	\$ -	\$214,000
Video Lottery License Fees	\$75,375	\$ -	\$ -
Totals	\$178,259,235	\$3,475,147	\$214,000

* The SD Lottery annually provides the Department of Social Services with funding for problem gambling services. Funding comes from the Lottery's 0.5% of net machine income for administration.

Lotto Tickets

South Dakota currently offers five lotto games. Powerball, Mega Millions, Lotto America, and Lucky For Life are multi-state games. Dakota Cash with EZ Match is played only in South Dakota.

At the end of Fiscal Year 2023, there were 626 licensed lotto retailers. Lotto retailers receive a 5% commission for selling tickets, plus varying bonuses for selling larger winning tickets.

Lotto ticket sales were up 37.3 percent from the previous year and net revenues were up 52.6 percent.

The General Fund receives seventy percent in net revenue from lotto tickets. The Capital Construction Fund receives the other thirty percent.



Instant Tickets

The Lottery launched 33 new instant ticket games during Fiscal Year 2023. Prices for instant tickets ranged from \$1 to \$30, and prizes ranged from \$1 to \$550,000.

There were 636 licensed instant ticket retailers across the state. Retailers receive a 5% commission for selling tickets, a 1% commission for cashing winning tickets for prizes up to \$100, and a 1% commission for selling tickets with prizes of more than \$100.

Instant ticket sales were down 0.1 percent from the previous year, and net revenues were down 31.7 percent.

Lottery Introduces \$30 Ticket

The South Dakota Lottery introduced its new \$30 price point to instant ticket players, which included the chance to win South Dakota largest scratch ticket prize.

The \$550,000 Jackpot ticket launched May 1, 2023. This instant ticket not only features a top prize of \$550,000, but it also has more than \$9 million in prizes! The key number match style instant ticket also has a Bonus section that gives players a chance to instantly win \$100, \$250 and \$500. While players could find the ticket at retailer locations in May, the ticket's launch didn't happen overnight. Prior to introducing the new price point, the Lottery surveyed Players Club members to gauge interest in the new price point.

Our research indicated that fifty-eight percent of respondents were interested in the higher price point, with twenty-one percent indicating that they were very interested. Sixty-one percent of respondents indicated the \$30 price point was their preference.

The ticket received a positive response after the launch. The ticket not only had strong sales to round out the fiscal year, but retailers have shown excitement over the additional price point.

Video Lottery

Video Lottery sales (cash-in) increased 1.2 percent from last year.

The average number of active video lottery machines during Fiscal Year 2023 was 10,231, and the average number of licensed establishments was 1,326.

The revenue from video lottery is calculated on net machine income, which is cash-in (sales) minus cash-out (prizes). Net machine income is divided between the state and machine operators on a 50/50 split. One-half of one percent (0.5%) of the net machine income share is retained by the Lottery for administration.

Revenue from video lottery net machine income is distributed to the General Fund.

Video Lottery Industry Continues Growth

Fiscal Year 2023 was another one for the record books in the video lottery industry. The year resulted in a 1.22 percent increase in video lottery funds distributed, which equated to more than \$163 million to the State's General Fund. This was a record in terms of the State's Share of Net Machine Income, edging Fiscal Year 2022's total of \$161,310,594.

A factor that led to the Lottery's sustained success was the continued use of line machines. The line machines, which feature improved graphics, more game styles and bonuses, outpaced legacy machines 6,786 to 3,738 at the conclusion of the fiscal year. The line machines featured quantity and quality, with a \$103.10 to \$62.78 advantage in terms of Net Machine Income per day.

Fiscal Year 2023 was also the second full year of the Lottery's new central video lottery system. In partnership with Light & Wonder, the central system has improved communications that have ensured terminals stay up and running.

The innovations will continue for the Lottery moving forward. Throughout Fiscal Year 2023, the Lottery team partnered with stakeholders in preparation for Ticket In, Ticket Out (TITO) technology. TITO, which launched in July 2023, allows players to insert video lottery vouchers from one machine into another supported machine to redeem credits.

SD Launches New Digital Properties

In November 2022, the South Dakota Lottery updated the website, bringing a new design to the site along with new features. The purpose of this update was to create a site that was more accessible to players while also giving the Lottery access to more tools to enhance it. The new website features easily accessible past winning numbers, where players can choose specific dates and games they would like to view past numbers for. The Players Club was also revamped, allowing an easier entry method for 2nd Chance Drawings.

The following January, the South Dakota Lottery also released a new mobile app. The app not only featured faster load times and improved performance, but also a new and improved ticket scanner. When scanning an instant or lotto ticket, the scanner will not only tell you if you have a winner, but it will also display the amount won. App users can also enjoy features such as winning numbers, the ability to enter non-winning tickets into Play It Again drawings and more. The app is available on most Apple and Android devices.

In addition to the new app and website, the South Dakota Lottery's new customer relationship management system (CRM) has opened up a variety of new content delivered via email or push notification. The new system gives players more control over their correspondence. Players may now choose what types of emails and push notifications they receive, including winning number emails after each lotto draw.

Fiscal Year 2023 Big Winners



Jerry McMath

Rapid City

\$77,000

Blazing Hot 7's



Larry Reeves

Rapid City

\$100,000

Powerball Double Play



Bryon and Louise Desersa

Pine Ridge

\$300,000

100X THE CASH

Motor Vehicle

The Department of Revenue's Motor Vehicle Division collects and administers motor fuel tax, special fuel tax, the International Registration Plan (IRP), Unified Carrier Registrations (UCR), the International Fuel Tax Agreement (IFTA), and commercial and non-commercial motor vehicle licensing, titling, and registration. The division also regulates licensed motor vehicle dealers.

Registration and Title Revenues

	FY2022	FY2023	Percent Change
License Plate Fees - State's Share*	\$ 6,164,093	\$ 6,285,371	2.0%
License Plate Fees - Counties', Cities', Townships' Share	\$ 57,548,904	\$ 58,260,438	1.2%
Snowmobile Registration	\$ 104,495	\$ 112,484	7.6%
Boat Registration Fees	\$ 1,794,732	\$ 1,802,403	0.4%
Electric Motor Vehicle Fees	\$ 29,956	\$ 97,750	226.3%
Temporary Special Permits	\$ 105,085	\$ 94,051	-10.5%
Mobile Home Plates	\$ 4,920	\$ 3,795	-22.9%
Dealer Fees	\$ 475,646	\$ 472,725	-0.6%
Duplicate Plates, Replacement Plates	\$ 320,490	\$ 355,247	10.8%
Title and Penalty Fees	\$ 2,881,567	\$ 3,098,753	7.5%
Trailer ID Fees	\$ 81,462	\$ 81,312	-0.2%
Motorcycle Safety Education Fees	\$ 797,891	\$ 808,689	1.4%
Mobile Home Registration Fees - States's Share	\$ 520,120	\$ 590,211	13.5%
Motor Vehicle Excise Tax	\$ 159,959,710	\$ 169,822,312	6.2%
Snowmobile 3% Excise Tax	\$ 260,486	\$ 365,772	40.4%
Duplicate Title Fees	\$ 195,063	\$ 184,515	-5.4%
DENR - Solid Waste Fees	\$ 1,372,879	\$ 1,377,266	0.3%
DPS - Highway Patrol Fees	\$ 1,463,946	\$ 1,468,447	0.3%
Total Receipts	\$ 234,081,446	\$ 245,281,541	4.8%

Motor Vehicle Excise Tax of 4% is collected on sales of motor vehicles that operate on South Dakota's roads and highways. Vehicles used on public roadways or waterways must also be licensed and registered each year. Registration is confirmed by the issuance of a license plate/decal.

*State Motor Vehicle Fund, License Plate Special Revenue Fund

Motor Carrier Revenue

Revenue Source	FY21	% Change over Previous Year	FY22	% Change over Previous Year	FY23	Percent Change
Unified Carrier Registration Fees	\$881,871	6.3%	\$855,623	-3.0%	\$855,623	0.0%
International Fuel Tax Agreement (IFTA)	\$1,269,196	17.1%	\$1,251,892	-1.4%	\$1,359,943	8.6%
International Registration Plan (IRP) - Prorate	\$22,347,143	10.0%	\$24,065,979	7.7%	\$25,410,729	5.6%

Motor Vehicle Registration Fees

- Local Government 95.75%
- License Plate Special Revenue Fund 2.50%
- Motor Vehicle Fund 1.75%



Mobile Home Registration Fees

- General Fund 25.00%
- Local Government 63.75%
- Motor Vehicle Fund 11.25%



Snowmobiles

- Game Fish & Parks 90%
- Motor Vehicle Fund 10%



Plates & Permits

- License Plate Revolving Fund 100%



Motor Fuel Excise Tax

- State Highway Fund 95%
- General Fund 5%



Tax collected from gallons of motor fuel sold.

Motor Vehicle Excise Tax

- State Highway Fund 97%
- General Fund 3%



Tax collected from the sale of motor vehicles.

New license plates will be issued in 2024 for commercial vehicles and trailers at the time of registration. Registrations completed online or at a DMVKiosk will receive a temporary placard. New plates will be mailed directly to the vehicle owner. Otherwise, plates will be available at the county treasurer's office.



Standard Commercial Plate



Trailer Plate

Go online with MySDCars!

The Department of Revenue offers a wide array of specialty license plates, many of which can be ordered online by logging on to <http://mysdcars.sd.gov>.

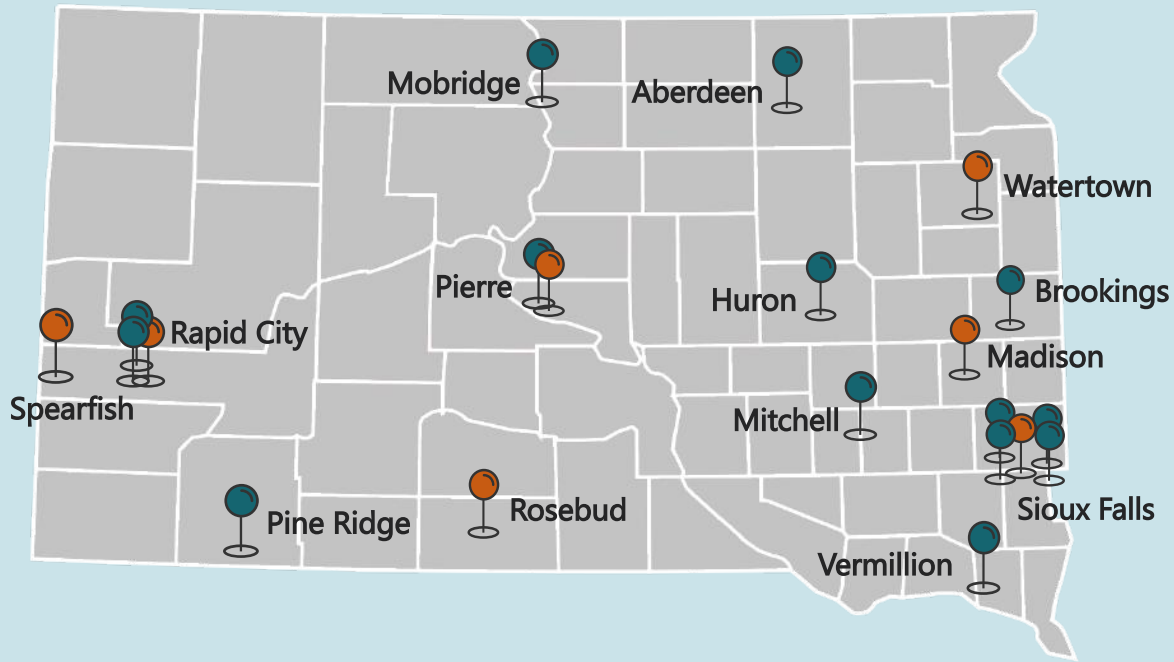
This website can also be used to renew your vehicle registrations from the comfort of your own home!



Renew On The Go!

New look, more locations, and added features. All you need is a debit or credit card and a South Dakota ID to:

- Change address
- Renew driver's license
- Renew vehicle registration
- Report vehicle sale
- Print seller's permit



See the map for all of our locations. For addresses and more information, visit <https://sddmwnowkiosk.com>

Kiosk Usage Per Year



Fiscal Year 2023 By The Numbers

Registrations Renewed at a DMV Now Kiosk*



Registrations Renewed Online



Title Applications Processed

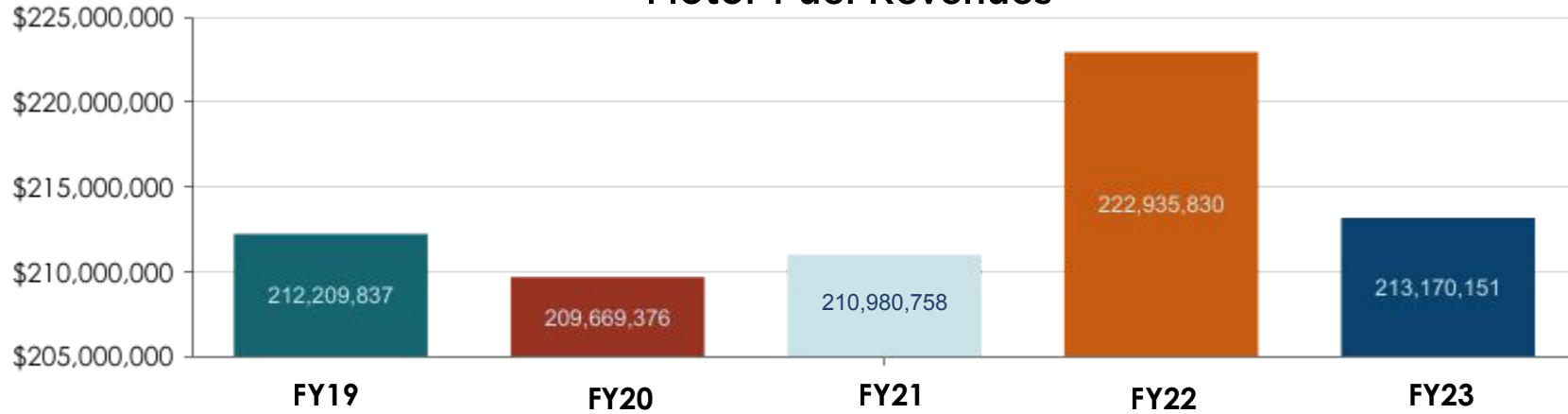


* 2023 was a license plate renewal year

Motor Fuel Tax

Many fuel types, including gasoline, diesel, ethyl alcohol, methyl alcohol, aviation fuel, jet fuel, and liquid petroleum gas (LPG), fall into the fuel tax category. In Fiscal Year 2023, total fuel tax revenues amounted to \$196,782,715. The chart below compares South Dakota’s fuel tax revenues for the past five years. Each fuel type is taxed at a different rate as per South Dakota law.

Motor Fuel Revenues

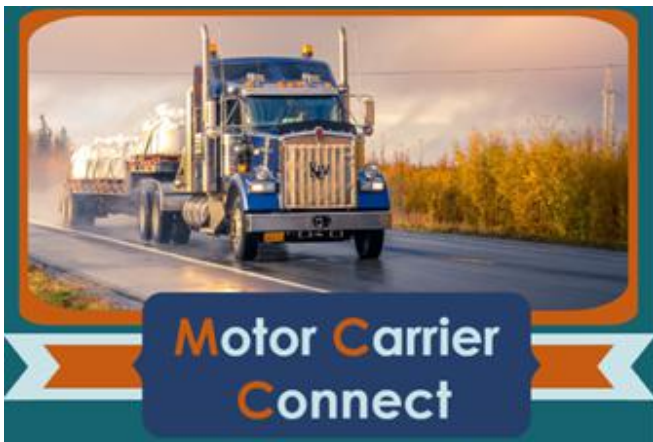


Revenue Sources

Revenue Source	FY21	% Change over Previous Year	FY22	% Change over Previous Year	FY23	Percent Change
Aviation Fuel	\$666,510	-15.3%	\$919,261	37.9%	\$891,929	-3.0%
Motor Fuel Tax - State	\$187,997,726	0.8%	\$194,881,136	5.8%	\$184,470,153	-4.7%
Motor Fuel Tax - Tribal	\$4,633,906	-2.4%	\$4,806,057	3.7%	\$5,060,690	5.3%
Tank Inspection Fees	\$17,682,616	0.2%	\$18,329,375	3.7%	\$17,747,349	-92.6%

Motor Carrier Connect System is 1 year old.

In September 2022, the Motor Carrier Connect system launched making interaction with the division more efficient for customers dealing with the International Registration Plan and the International Fuel Tax Agreement. Since implementation, incoming calls dropped by 51%. Customers can now complete returns, add/remove a vehicle, change weights to operate, etc. without assistance. Motor Carrier Agents can proactively contact customers regarding missing paperwork or past due filings. This investment allows South Dakota customers to get to work transporting the nations products faster and more efficiently. The website may be found here: <https://sd.motorcarrierconnect.com>.



By the Numbers

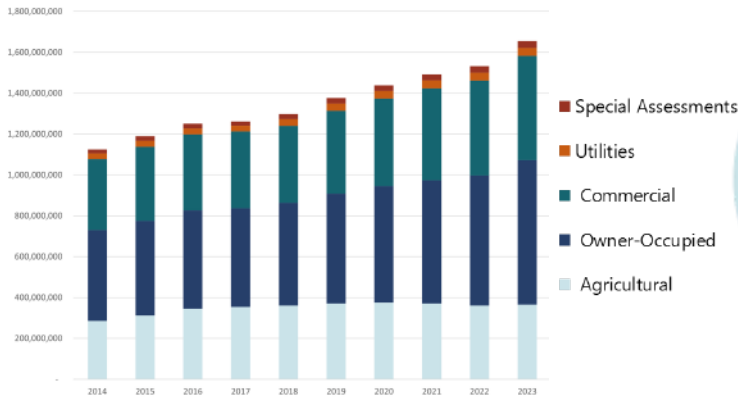
South Dakota has **17** different motor fuel license types and a total of **2,908** licenses.



Property Tax

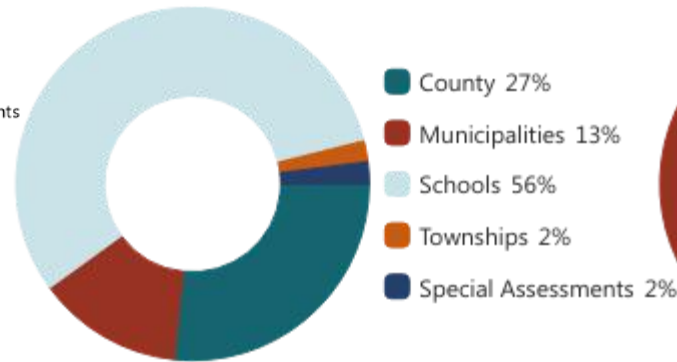
In 2023, South Dakota property owners paid more than \$1.6 billion to fund local governments and provide K-12 education for the state's children. The state does not collect or spend any property tax money. Each county administers its own property tax system. The department's primary role is to assist local governments in making property valuations that are fair and in compliance with the law. The following tables show the portion of the total taxes paid by each classification of property, and which local government received the money.

Property Tax Contribution History



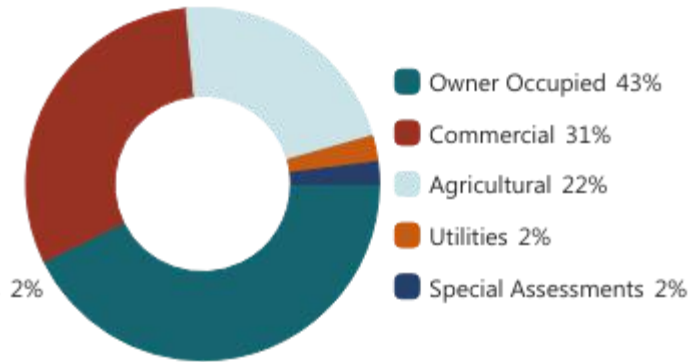
Where The Money Went

2023 Tax Distribution Breakdown



Who Paid

2023 Tax Contribution Breakdown



For specific dollar amounts for contributions and distributions, please see Appendix C

Effective Tax Rates

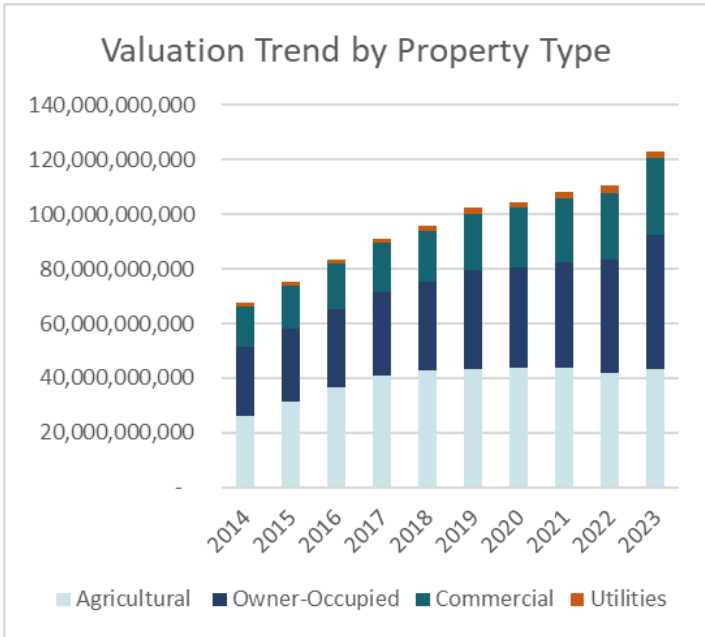
The following table shows the effective tax rate for agricultural, owner-occupied, and commercial property in a sampling of jurisdictions payable in 2023. The effective tax rate is the percentage of a property's market value that will be paid in taxes. For example, if the effective tax rate is 2%, and the market value of the property is \$150,000, then the taxes will be about \$3,000 per year.

The "Ag" effective tax rate is for the agricultural property in the township around the city listed. The "Other" category includes commercial property, utility property, and residential property not occupied by the owner within the specified city.

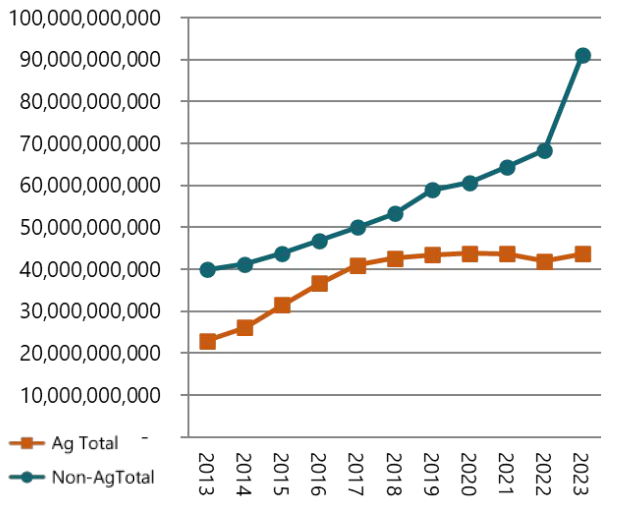
City	Agricultural Effective Tax Rate	Owner-Occupied Effective Tax Rate	Other Effective Tax Rate
Aberdeen	0.93%	1.51%	1.80%
Belle Fourche	0.78%	1.27%	1.55%
Box Elder	1.01%	1.41%	1.69%
Brandon	0.88%	1.27%	1.55%
Brookings	1.11%	1.38%	1.68%
Canton	0.79%	1.47%	1.75%
Chamberlain	0.77%	1.48%	1.76%
Dell Rapids	0.89%	1.34%	1.62%
Flandreau	0.94%	1.62%	1.90%
Hot Springs	0.79%	1.34%	1.62%
Huron	0.86%	1.62%	1.90%
Madison	0.71%	1.30%	1.58%
Milbank	0.98%	1.35%	1.63%
Mitchell	0.91%	1.38%	1.66%

City	Agricultural Effective Tax Rate	Owner-Occupied Effective Tax Rate	Other Effective Tax Rate
Mobridge	0.90%	1.57%	1.90%
Piedmont	0.87%	1.18%	1.46%
Pierre	0.73%	1.13%	1.41%
Rapid City	0.98%	1.19%	1.47%
Redfield	0.80%	1.87%	2.15%
Sioux Falls	0.88%	1.29%	1.61%
Sisseton	0.78%	1.70%	1.98%
Sturgis	0.75%	1.24%	1.53%
Vermillion	1.30%	1.83%	2.18%
Watertown	0.76%	1.02%	1.30%
Webster	0.77%	1.43%	1.71%
Winner	0.60%	1.13%	1.41%
Yankton	0.90%	1.30%	1.63%
Statewide	0.72%	1.22%	1.52%

Taxable Valuations by Category: 2014-2023



Valuation Total in Ag vs. Non-Ag Properties



See Appendix B for taxable valuations by county.

Figures listed are 2023 valuations for taxes payable in 2024.

Wind Farms

Wind farms pay a nameplate capacity tax and a production tax instead of real property taxes, which get deposited into the Renewable Facility Tax Fund. All of the nameplate capacity tax and 20% of the production tax collected are remitted to the respective counties prior to May 1 each year. The remainder of the production tax is deposited to the State General Fund.

Upon receipt of the taxes, the county auditor allocates the taxes among the school districts, the county, and the organized townships where a wind tower is located. When a wind tower is located in an unorganized township, that portion of the tax is allocated to the county.

The distribution rates are:

- 50% to the school district(s)
- 35% to the county(s)
- 15% to the organized township(s)

For Taxes Payable in 2023, there were 24 wind farms in operation which paid \$15,049,526 in nameplate capacity tax and production tax. The State General Fund received \$4,449,923 and Local Government Entities received \$10,599,603.

The breakdown of the local government taxes were:

- Schools: \$5,299,802
- Counties: \$3,999,898
- Townships: \$1,299,903



Property Tax Transparency Portal



The South Dakota Property Tax Transparency Portal is the one stop shop for property tax information, resources, and laws. This system features the Property Tax Explainer Tool that provides a high level breakdown of some of the levies assessed within a specific jurisdiction, numerous DOR property tax facts, publications, forms, and multiple years of property tax data.

While the state does not collect or spend any property tax money, property taxes are the primary source of funding for school systems, counties, municipalities, and other units of local government. Not only is the portal a great resource for finding property tax information, it also makes available data open and transparent for everyone. Find the property tax portal here: <https://sdproptax.info/>

Property Tax Limitations

The South Dakota Legislature has enacted two independent systems that limit the growth of property taxes. The first is the state aid to education payments system. These payments effectively replace property taxes for schools that would otherwise be paid by property owners. The second system is the caps placed on the property taxes collected by all levels of local government, except schools. Property tax caps and state aid to education payments have significantly slowed this increase.

Property Tax Caps

State law limits the amount of property taxes that local governments (counties, cities, townships, fire districts, etc.) can collect from their property owners. Market increases in the value of the property within the taxing district automatically decrease the property tax rates upon that property to ensure that the caps are not exceeded. Local governments are limited to the amount of property taxes they collected last year, plus an increase for inflation based upon the consumer price index (but not more than 3%), and for new construction within the taxing jurisdiction.

State Aid to Education Payments

All property owners benefit from the funding for education provided by the state. The state provides extra revenue for K-12 education that would otherwise have to be paid by property owners. The benefit is provided to the taxpayer through a tax rate reduction for the school general fund levy. The school general fund levy rates for taxes payable in 2024 are set statewide as follows:

Ag \$1.320/\$1,000 of value
Owner-Occupied \$2.954/\$1,000 of value
Other \$6.113/\$1,000 of value

Tax Increment Financing

Tax Increment Financing (TIF) is a tool primarily used to redevelop areas or grow a local economy by offsetting the cost of public infrastructure improvements. TIFs can be useful in attracting private investments and businesses, which can translate into more jobs and a growing tax base. TIFs have four classifications, which are shown below along with the number of active TIFs throughout the state. For more information on TIFs, including our TIF Annual Report, visit <https://sddor.seamlessgov.com/publications-annual-reports>.



Lean

Lean is a process improvement approach and a collection of principles and tools used to eliminate wasteful activities that do not add value to our customers. The Department of Revenue carried on this continuous improvement initiative through a variety of Lean trainings and activities. Trainings were provided in-person and online for staff!



1

Level 1 | Aware

- Lean Core Concepts Course (LMS) – 45 minutes
- Pass LCC Quiz

171 Staff

2

Level 2 | Engaged

- Complete Level 1
- Complete at least 3 Focused Lean trainings

26 Staff

3

Level 3 | Practicing

- Complete Level 2
- Attend at least 5 LeanDOR Focused Workshops
- Submit at least 3 out of 7 post-workshop projects

13 Staff

4

Level 4 | Leading

- Dual-facilitate 2 LeanDOR Focused Workshops. Attend 7 Workshops
- Submit 7 post-workshop projects (learning by doing activities)
- Participate in or observe an Improvement Event

3 Staff

5

Level 5 | Facilitating

- Complete a facilitator workshop
- Act as a project advisor for 2 Improvement Events
- Every two years, dual-facilitate an Improvement event
- Completed all workshops and post training projects

1 Staff

#	City	MGRT Rate	Sales/Use Tax Rate	FY2022	FY2023	%Change
1	Aberdeen	1.00%	2.00%	\$22,394,157.57	\$22,551,831.63	0.70%
2	Akaska	-	2.00%	\$42,178.79	\$48,586.41	15.19%
3	Alcester	-	2.00%	\$242,438.10	\$258,184.84	6.50%
4	Alexandria	-	2.00%	\$188,600.25	\$190,394.53	0.95%
5	Alpena	-	1.00%	\$419,776.96	\$329,364.35	-21.54%
6	Andover	-	2.00%	\$25,026.26	\$35,062.88	40.10%
7	Arlington	-	2.00%	\$672,028.38	\$682,633.76	1.58%
8	Armour	-	2.00%	\$296,924.48	\$333,862.03	12.44%
9	Artesian	-	2.00%	\$28,719.85	\$28,765.71	0.16%
10	Ashton	-	2.00%	\$22,453.96	\$26,172.66	16.56%
11	Astoria	-	2.00%	\$58,720.39	\$71,645.62	22.01%
12	Aurora	-	1.00%	\$109,696.70	\$116,408.38	6.12%
13	Avon	-	2.00%	\$203,041.26	\$180,147.14	-11.28%
14	Baltic	1.00%	2.00%	\$321,315.18	\$360,958.58	12.34%
15	Belle Fourche	1.00%	2.00%	\$3,845,325.99	\$4,430,834.37	15.23%
16	Belvidere	-	2.00%	\$8,552.91	\$11,027.90	28.94%
17	Beresford	1.00%	2.00%	\$1,331,073.63	\$1,337,420.68	0.48%
18	Big Stone City	-	2.00%	\$366,659.07	\$435,482.28	18.77%
19	Bison	-	2.00%	\$231,147.41	\$237,157.00	2.60%
20	Blunt	1.00%	1.00%	\$56,756.27	\$59,579.13	4.97%
21	Bonesteel	-	2.00%	\$111,728.26	\$128,311.32	14.84%
22	Bowdle	-	2.00%	\$136,670.53	\$169,629.31	24.12%
23	Box Elder	1.00%	2.00%	\$3,959,670.69	\$4,510,073.79	13.90%
24	Bradley	-	2.00%	\$15,930.65	\$23,052.19	44.70%
25	Brandon	1.00%	2.00%	\$4,763,121.22	\$5,454,684.02	14.52%
26	Brandt	-	2.00%	\$31,386.46	\$43,329.41	38.05%
27	Bridgewater	-	2.00%	\$121,752.40	\$127,282.82	4.54%
28	Bristol	-	2.00%	\$81,683.74	\$85,908.91	5.17%
29	Britton	1.00%	2.00%	\$889,705.67	\$932,450.52	4.80%
30	Brookings	1.00%	2.00%	\$17,414,373.54	\$19,573,010.62	12.40%
31	Bruce	-	2.00%	\$91,560.40	\$95,307.23	4.09%
32	Bryant	-	2.00%	\$271,465.81	\$400,836.70	47.66%
33	Buffalo	-	2.00%	\$227,004.70	\$304,879.29	34.31%
34	Burke	-	2.00%	\$398,783.91	\$343,310.55	-13.91%
35	Camp Crook	-	1.00%	\$13,694.18	\$16,799.22	22.67%
36	Canistota	1.00%	2.00%	\$281,953.43	\$375,093.48	33.03%
37	Canova	-	1.95%	\$28,544.73	\$30,988.72	8.56%
38	Canton	1.00%	2.00%	\$1,419,770.34	\$1,523,057.29	7.27%
39	Carthage	-	2.00%	\$76,426.98	\$70,468.57	-7.80%
40	Castlewood	-	2.00%	\$191,914.45	\$254,785.27	32.76%
41	Cavour	-	2.00%	\$35,996.37	\$36,646.53	1.81%
42	Centerville	1.00%	2.00%	\$266,278.53	\$272,311.06	2.27%
43	Central City	-	2.00%	\$99,700.12	\$97,500.09	-2.21%
44	Chamberlain	1.00%	2.00%	\$1,952,965.15	\$2,095,499.46	7.30%
45	Chancellor	1.00%	2.00%	\$169,659.62	\$177,267.11	4.48%
46	Clark	-	2.00%	\$608,209.31	\$636,409.47	4.64%
47	Clear Lake	1.00%	2.00%	\$649,002.76	\$761,955.38	17.40%
48	Colman	-	2.00%	\$313,360.74	\$392,376.24	25.22%
49	Colome	1.00%	2.00%	\$99,710.45	\$104,946.88	5.25%
50	Colton	1.00%	2.00%	\$188,950.52	\$212,127.04	12.27%

#	City	MGRT Rate	Sales/Use Tax Rate	FY2022	FY2023	%Change
51	Columbia	-	2.00%	\$34,428.22	\$63,985.60	85.85%
52	Conde	-	2.00%	\$43,123.18	\$38,756.36	-10.13%
53	Corona	-	2.00%	\$32,139.63	\$25,981.15	-19.16%
54	Corsica	1.00%	2.00%	\$379,252.70	\$429,385.26	13.22%
55	Cresbard	-	2.00%	\$0.00	\$11,565.95	NA
56	Crooks	1.00%	2.00%	\$319,607.52	\$395,832.25	23.85%
57	Custer	1.00%	2.00%	\$2,662,243.23	\$2,669,646.98	0.28%
58	Dallas	1.00%	2.00%	\$67,581.77	\$76,127.04	12.64%
59	Dante	-	2.00%	\$19,848.88	\$27,997.10	41.05%
60	Davis	-	2.00%	\$18,661.19	\$20,575.53	10.26%
61	De Smet	1.00%	2.00%	\$650,118.84	\$733,562.65	12.84%
62	Deadwood	1.00%	2.00%	\$5,344,545.66	\$5,549,728.03	3.84%
63	Dell Rapids	1.00%	2.00%	\$1,552,747.03	\$1,812,583.14	16.73%
64	Delmont	-	2.00%	\$48,881.98	\$42,401.71	-13.26%
65	Dimock	-	2.00%	\$93,262.96	\$76,215.35	-18.28%
66	Doland	-	2.00%	\$66,080.35	\$64,260.81	-2.75%
67	Dupree	-	1.00%	\$75,048.88	\$70,512.66	-6.04%
68	Eagle Butte	1.00%	2.00%	\$727,671.11	\$699,198.42	-3.91%
69	Eden	-	1.00%	\$36,083.75	\$34,663.55	-3.94%
70	Edgemont	1.00%	2.00%	\$352,911.23	\$360,913.87	2.27%
71	Egan	-	2.00%	\$56,135.45	\$67,046.75	19.44%
72	Elk Point	1.00%	2.00%	\$896,812.47	\$857,574.98	-4.38%
73	Elkton	-	2.00%	\$312,913.48	\$322,553.68	3.08%
74	Emery	-	2.00%	\$171,144.02	\$206,238.13	20.51%
75	Erwin	-	2.00%	\$9,962.51	\$11,833.18	18.78%
76	Estelline	-	2.00%	\$216,288.03	\$274,418.76	26.88%
77	Ethan	-	2.00%	\$77,702.60	\$93,172.32	19.91%
78	Eureka	-	2.00%	\$379,025.70	\$395,541.28	4.36%
79	Fairfax	-	2.00%	\$38,301.44	\$39,956.16	4.32%
80	Fairview	-	2.00%	\$10,289.76	\$11,697.62	13.68%
81	Faith	1.00%	2.00%	\$302,877.72	\$333,938.01	10.26%
82	Faulkton	1.00%	2.00%	\$380,122.14	\$426,981.77	12.33%
83	Flandreau	1.00%	2.00%	\$910,594.34	\$976,039.71	7.19%
84	Florence	-	2.00%	\$80,610.62	\$81,009.30	0.49%
85	Fort Pierre	1.00%	2.00%	\$1,786,284.83	\$2,035,348.34	13.94%
86	Frankfort	-	2.00%	\$32,720.22	\$35,424.30	8.26%
87	Frederick	-	1.00%	\$59,644.82	\$57,699.74	-3.26%
88	Freeman	1.00%	2.00%	\$727,508.10	\$842,772.65	15.84%
89	Garretson	1.00%	2.00%	\$566,633.14	\$622,741.17	9.90%
90	Gary	1.00%	2.00%	\$63,158.67	\$119,037.24	88.47%
91	Gayville	-	2.00%	\$74,785.07	\$69,669.12	-6.84%
92	Geddes	-	2.00%	\$104,958.73	\$117,234.93	11.70%
93	Gettysburg	1.00%	2.00%	\$700,580.48	\$697,303.79	-0.47%
94	Glenham	-	2.00%	\$34,920.42	\$33,595.91	-3.79%
95	Gregory	1.00%	2.00%	\$983,276.82	\$1,037,502.06	5.51%
96	Grenville	-	2.00%	\$23,898.49	\$22,710.94	-4.97%
97	Groton	1.00%	2.00%	\$795,561.94	\$806,452.50	1.37%
98	Harrisburg	1.00%	2.00%	\$2,829,887.79	\$3,207,675.03	13.35%
99	Harold	-	2.00%	\$58,950.56	\$69,668.41	18.18%
100	Hartford	1.00%	2.00%	\$1,415,735.85	\$1,681,395.72	18.76%

#	City	MGRT	Sales/Use	FY2022	FY2023	%Change
		Rate	Tax Rate			
101	Hayti	-	2.00%	\$161,731.99	\$263,361.40	62.84%
102	Hazel	-	1.00%	\$33,773.77	\$31,454.96	-6.87%
103	Hecla	-	1.00%	\$53,306.66	\$52,864.00	-0.83%
104	Henry	-	2.00%	\$49,974.42	\$103,109.45	106.32%
105	Hermosa	1.00%	2.00%	\$310,516.88	\$293,121.78	-5.60%
106	Herreid	-	2.00%	\$277,740.42	\$372,177.69	34.00%
107	Highmore	1.00%	2.00%	\$450,073.59	\$478,599.49	6.34%
108	Hill City	1.00%	2.00%	\$1,639,370.69	\$1,535,331.17	-6.35%
109	Hitchcock	-	1.00%	\$26,571.10	\$34,600.39	30.22%
110	Hosmer	-	2.00%	\$61,908.10	\$71,147.67	14.92%
111	Hot Springs	1.00%	2.00%	\$2,317,233.54	\$2,422,616.24	4.55%
112	Hoven	-	2.00%	\$225,491.98	\$232,349.17	3.04%
113	Howard	1.00%	2.00%	\$514,841.97	\$529,902.93	2.93%
114	Hudson	-	2.00%	\$159,586.64	\$170,715.88	6.97%
115	Humboldt	1.00%	2.00%	\$306,382.14	\$327,810.62	6.99%
116	Hurley	-	2.00%	\$117,402.25	\$97,796.15	-16.70%
117	Huron	1.00%	2.00%	\$8,936,686.58	\$9,616,946.32	7.61%
118	Interior	1.00%	2.00%	\$72,512.36	\$67,637.71	-6.72%
119	Ipswich	-	2.00%	\$447,567.11	\$480,496.35	7.36%
120	Irene	1.00%	2.00%	\$111,184.69	\$117,785.86	5.94%
121	Iroquois	-	1.00%	\$43,257.70	\$48,851.39	12.93%
122	Isabel	-	2.00%	\$110,954.00	\$124,255.70	11.99%
123	Java	-	2.00%	\$29,731.91	\$33,580.98	12.95%
124	Jefferson	-	2.00%	\$256,071.41	\$196,597.10	-23.23%
125	Kadoka	1.00%	2.00%	\$411,467.09	\$437,465.59	6.32%
126	Kennebec	1.00%	2.00%	\$154,575.22	\$159,071.49	2.91%
127	Keystone	1.00%	2.00%	\$1,486,778.25	\$1,309,047.26	-11.95%
128	Kimball	1.00%	2.00%	\$741,702.43	\$610,858.56	-17.64%
129	Kranzburg	-	2.00%	\$58,634.46	\$61,768.09	5.34%
130	La Bolt	-	1.00%	\$31,708.56	\$22,693.40	-28.43%
131	Lake Andes	-	2.00%	\$270,135.21	\$278,231.67	3.00%
132	Lake City	-	1.00%	\$11,751.64	\$14,586.91	24.13%
133	Lake Norden	-	2.00%	\$980,777.77	\$1,211,301.69	23.50%
134	Lake Preston	-	2.00%	\$240,296.46	\$325,789.99	35.58%
135	Lane	-	2.00%	\$2,893.11	\$10,310.10	256.37%
136	Langford	-	2.00%	\$84,083.61	\$79,906.50	-4.97%
137	Lead	1.00%	2.00%	\$1,781,386.34	\$1,891,495.12	6.18%
138	Lemmon	1.00%	2.00%	\$831,624.67	\$857,316.16	3.09%
139	Lennox	1.00%	2.00%	\$924,468.08	\$1,147,738.00	24.15%
140	Leola	-	2.00%	\$121,688.34	\$110,663.31	-9.06%
141	Lesterville	-	2.00%	\$38,894.54	\$35,668.97	-8.29%
142	Letcher	1.00%	2.00%	\$45,506.72	\$47,005.59	3.29%
143	Madison	1.00%	2.00%	\$4,096,658.32	\$4,721,653.63	15.26%
144	Marion	-	2.00%	\$345,380.45	\$386,450.82	11.89%
145	Martin	1.00%	2.00%	\$691,777.38	\$744,515.27	7.62%
146	McIntosh	-	2.00%	\$43,090.36	\$53,944.80	25.19%
147	McLaughlin	-	2.00%	\$264,552.53	\$340,631.96	28.76%
148	Mellette	-	2.00%	\$83,412.23	\$114,063.30	36.75%
149	Menno	-	2.00%	\$273,381.27	\$312,243.79	14.22%
150	Midland	-	2.00%	\$97,203.80	\$100,634.58	3.53%

#	City	MGRT	Sales/Use	FY2022	FY2023	%Change
		Rate	Tax Rate			
151	Milbank	1.00%	2.00%	\$2,914,030.17	\$3,999,450.97	37.25%
152	Miller	1.00%	2.00%	\$990,096.35	\$1,068,093.51	7.88%
153	Mission	-	2.00%	\$589,476.46	\$630,503.27	6.96%
154	Mitchell	1.00%	2.00%	\$13,855,707.14	\$15,045,951.00	8.59%
155	Mobridge	1.00%	2.00%	\$2,018,691.48	\$2,184,623.32	8.22%
156	Monroe	-	2.00%	\$17,866.92	\$16,955.50	-5.10%
157	Montrose	-	2.00%	\$101,984.68	\$113,673.22	11.46%
158	Morristown	-	1.50%	\$14,563.96	\$13,373.25	-8.18%
159	Mound City	-	2.00%	\$29,306.03	\$25,603.90	-12.63%
160	Mount Vernon	1.00%	2.00%	\$117,564.95	\$143,727.23	22.25%
161	Murdo	1.00%	2.00%	\$539,134.20	\$523,460.50	-2.91%
162	New Effington	-	2.00%	\$70,132.72	\$82,869.84	18.16%
163	New Underwood	-	2.00%	\$154,366.48	\$183,621.93	18.95%
164	Newell	-	2.00%	\$299,907.47	\$336,623.97	12.24%
165	Nisland	-	2.00%	\$27,885.25	\$31,634.54	13.45%
166	North Sioux City	1.00%	2.00%	\$4,047,721.44	\$5,018,409.90	23.98%
167	Oacoma	1.00%	2.00%	\$724,659.16	\$762,589.99	5.23%
168	Oelrichs	-	2.00%	\$63,446.71	\$76,775.54	21.01%
169	Oldham	-	2.00%	\$23,023.83	\$25,716.52	11.70%
170	Olivet	-	1.00%	\$12,788.83	\$11,796.91	-7.76%
171	Onida	-	2.00%	\$269,655.86	\$282,114.38	4.62%
172	Orient	-	1.00%	\$13,114.59	\$14,453.92	10.21%
173	Parker	-	2.00%	\$467,852.13	\$537,220.57	14.83%
174	Parkston	1.00%	2.00%	\$821,130.99	\$994,713.77	21.14%
175	Peever	-	2.00%	\$24,121.16	\$25,619.36	6.21%
176	Philip	-	2.00%	\$610,394.88	\$659,851.55	8.10%
177	Pickstown	-	2.00%	\$122,610.41	\$149,775.90	22.16%
178	Piedmont	-	2.00%	\$358,246.88	\$414,821.39	15.79%
179	Pierpont	-	2.00%	\$24,832.48	\$26,067.21	4.97%
180	Pierre	1.00%	2.00%	\$10,131,788.10	\$10,701,372.78	5.62%
181	Plankinton	-	2.00%	\$279,067.88	\$353,866.42	26.80%
182	Platte	1.00%	2.00%	\$918,984.54	\$1,022,668.06	11.28%
183	Pollock	-	2.00%	\$127,208.94	\$144,082.23	13.26%
184	Presho	-	2.00%	\$216,777.56	\$242,540.73	11.88%
185	Pringle	-	2.00%	\$37,705.78	\$40,366.07	7.06%
186	Pukwana	-	2.00%	\$61,602.94	\$68,616.08	11.38%
187	Quinn	1.00%	1.00%	\$20,823.04	\$18,588.68	-10.73%
188	Ramona	-	2.00%	\$31,318.96	\$36,802.39	17.51%
189	Rapid City	1.00%	2.00%	\$80,370,345.54	\$83,665,986.18	4.10%
190	Redfield	1.00%	2.00%	\$1,158,617.56	\$1,240,699.25	7.08%
191	Reliance	1.00%	2.00%	\$78,699.67	\$89,847.81	14.17%
192	Reville	-	1.00%	\$20,226.13	\$27,972.38	38.30%
193	Roscoe	-	2.00%	\$149,625.50	\$179,417.29	19.91%
194	Rosholt	-	2.00%	\$170,419.44	\$184,072.71	8.01%
195	Roslyn	-	3.00%	\$79,692.14	\$89,847.43	12.74%
196	Saint Lawrence	-	2.00%	\$48,252.90	\$68,366.55	41.68%
197	Salem	1.00%	2.00%	\$606,487.84	\$689,191.60	13.64%
198	Scotland	-	2.00%	\$383,495.76	\$420,321.25	9.60%
199	Selby	-	2.00%	\$309,657.70	\$338,413.20	9.29%
200	Sherman	-	1.00%	\$8,280.43	\$11,113.52	34.21%

#	City	MGRT		Sales/Use		FY2022	FY2023	%Change
		Rate	Tax Rate					
201	Sioux Falls	1.00%	2.00%			\$179,963,178.44	\$192,089,305.07	6.74%
202	Sisseton	1.00%	2.00%			\$1,421,389.91	\$1,491,896.05	4.96%
203	South Shore	-	1.00%			\$16,769.77	\$18,214.28	8.61%
204	Spearfish	1.00%	2.00%			\$11,782,147.58	\$12,971,013.76	10.09%
205	Spencer	-	2.00%			\$26,731.28	\$42,342.33	58.40%
206	Springfield	-	2.00%			\$261,599.01	\$326,739.55	24.90%
207	Stickney	-	2.00%			\$142,737.75	\$190,002.93	33.11%
208	Stratford	-	2.00%			\$36,827.33	\$33,945.21	-7.83%
209	Sturgis	1.00%	2.00%			\$5,042,817.28	\$5,196,824.15	3.05%
210	Summerset	1.00%	2.00%			\$1,004,101.08	\$1,096,861.24	9.24%
211	Summit	-	2.00%			\$265,450.37	\$318,501.61	19.99%
212	Tabor	-	2.00%			\$129,775.15	\$156,117.36	20.30%
213	Tea	1.00%	2.00%			\$2,903,583.75	\$3,866,382.82	33.16%
214	Timber Lake	-	2.00%			\$259,015.71	\$283,007.57	9.26%
215	Toronto	-	2.00%			\$145,911.61	\$150,224.00	2.96%
216	Trent	-	2.00%			\$46,635.40	\$41,393.73	-11.24%
217	Tripp	-	2.00%			\$113,306.25	\$154,383.83	36.25%
218	Tulare	-	1.00%			\$105,751.48	\$114,933.82	8.68%
219	Tyndall	-	2.00%			\$391,466.24	\$447,960.20	14.43%
220	Utica	-	1.00%			\$11,790.61	\$9,664.07	-18.04%
221	Valley Springs	-	2.00%			\$187,587.28	\$197,274.04	5.16%
222	Veblen	-	2.00%			\$77,057.47	\$92,567.35	20.13%
223	Vermillion	1.00%	2.00%			\$5,069,440.41	\$5,225,644.57	3.08%
224	Viborg	1.00%	2.00%			\$343,732.71	\$384,298.48	11.80%
225	Volga	-	2.00%			\$715,657.06	\$825,139.66	15.30%
226	Volin	-	2.00%			\$27,751.98	\$30,062.38	8.33%
227	Wagner	-	2.00%			\$981,363.98	\$1,005,063.57	2.41%
228	Wakonda	-	2.00%			\$123,379.61	\$141,425.40	14.63%
229	Wall	1.00%	2.00%			\$1,753,081.15	\$1,799,799.10	2.66%
230	Wallace	-	1.00%			\$16,446.21	\$27,527.50	67.38%
231	Ward	-	2.00%			\$30,953.65	\$32,971.93	6.52%
232	Warner	-	2.00%			\$104,952.92	\$104,789.71	-0.16%
233	Wasta	-	1.00%			\$10,039.20	\$7,135.74	-28.92%
234	Watertown	1.00%	2.00%			\$20,392,464.58	\$22,102,106.99	8.38%
235	Waubay	-	2.00%			\$196,734.37	\$207,370.54	5.41%
236	Webster	1.00%	2.00%			\$1,186,908.23	\$1,318,161.37	11.06%
237	Wentworth	-	2.00%			\$82,248.06	\$96,001.65	16.72%
238	Wessington	-	2.00%			\$95,717.82	\$119,472.75	24.82%
239	Wessington Springs	-	2.00%			\$383,097.90	\$404,771.85	5.66%
240	Westport	-	2.00%			\$33,499.77	\$21,168.17	-36.81%
241	White	-	2.00%			\$111,840.20	\$111,342.84	-0.44%
242	White Lake	1.00%	2.00%			\$102,468.01	\$105,286.76	2.75%
243	White River	-	2.00%			\$190,258.00	\$209,427.70	10.08%
244	Whitewood	1.00%	2.00%			\$403,583.66	\$398,308.90	-1.31%
245	Willow Lake	-	2.00%			\$105,488.08	\$106,969.60	1.40%
246	Wilmot	-	2.00%			\$159,589.05	\$182,763.68	14.52%
247	Winner	1.00%	2.00%			\$2,076,899.99	\$2,183,338.41	5.12%
248	Witten	-	2.00%			\$8,520.76	\$8,090.81	-5.05%
249	Wolsey	-	2.00%			\$187,794.98	\$202,020.50	7.58%
250	Wood	-	2.00%			\$14,729.47	\$13,816.24	-6.20%
251	Woonsocket	-	2.00%			\$290,291.37	\$279,739.80	-3.63%
252	Worthing	1.00%	2.00%			\$172,232.82	\$210,615.86	22.29%
253	Yale	-	1.00%			\$16,401.83	\$14,158.74	-13.68%
254	Yankton	1.00%	2.00%			\$12,187,141.42	\$13,190,788.90	8.24%

Statewide Totals

During Fiscal Year 2023, \$537,578,489 in municipal taxes were collected throughout the state. This is a 7.32% increase from Fiscal Year 2022's total of \$500,910,766.



Sales Tax Rate Lookup

Our Sales Tax Rate Lookup allows you to instantly find tax rates for any South Dakota community.

Simply type in any South Dakota address to find your rates.

You may also upload an Excel spreadsheet to find rates for separate transactions in multiple municipalities.

To get started, visit the department website and click on the Sales Tax Rate Lookup logo under online services.

Property Tax - Taxable Valuations by County

The following chart indicates the amount of taxable value in each of South Dakota's 66 counties, broken out by the class of property. The "Other" category includes residential property not occupied by the owner and commercial property. The valuations below do not include any centrally assessed utility valuations.

County	Ag Valuation	Owner Occupied Valuation	Other Valuation	Total Valuation	County	Ag Valuation	Owner Occupied Valuation	Other Valuation	Total Valuation
AURORA	744,551,768	99,773,779	49,930,968	894,256,515	HYDE	626,093,917	34,534,152	31,791,243	692,419,312
BEADLE	1,465,443,715	757,673,267	421,218,844	2,644,335,826	JACKSON	258,811,996	26,277,106	24,141,217	309,230,319
BENNETT	217,963,268	50,773,253	30,533,874	299,270,395	JERAULD	519,468,029	57,849,680	65,044,511	642,362,220
BON HOMME	698,802,939	238,503,815	94,855,592	1,032,162,346	JONES	282,459,437	22,745,653	26,673,696	331,878,786
BROOKINGS	994,191,690	1,774,271,070	1,136,326,870	3,904,789,630	KINGSBURY	1,091,636,160	278,766,882	143,898,864	1,514,301,906
BROWN	1,760,790,080	2,078,811,386	1,023,989,556	4,863,591,022	LAKE	745,055,085	938,711,770	478,167,605	2,161,934,460
BRULE	787,571,041	181,438,151	152,905,656	1,121,914,848	LAWRENCE	68,353,440	2,365,622,849	2,072,593,675	4,506,569,964
BUFFALO	257,576,011	2,848,318	2,505,917	262,930,246	LINCOLN	788,042,565	6,986,636,802	3,070,485,955	10,845,165,322
BUTTE	330,995,428	681,548,613	314,922,132	1,327,466,173	LYMAN	716,183,119	85,374,317	114,229,596	915,787,032
CAMPBELL	579,743,840	51,047,573	48,354,903	679,146,316	MARSHALL	772,985,263	274,471,370	159,418,410	1,206,875,043
CHARLES MIX	1,084,187,253	293,953,398	237,412,678	1,615,553,329	MC COOK	799,943,431	314,526,448	95,321,769	1,209,791,648
CLARK	1,162,265,741	189,285,939	102,108,442	1,453,660,122	MC PHERSON	681,115,872	64,225,183	24,948,356	770,289,411
CLAY	573,482,411	557,657,980	325,620,608	1,456,760,999	MEADE	542,063,320	2,344,738,475	806,807,133	3,693,608,928
CODINGTON	678,829,087	1,994,238,456	1,082,262,162	3,755,329,705	MELLETTTE	225,700,657	22,735,944	16,460,931	264,897,532
CORSON	518,756,853	19,708,592	26,905,742	565,371,187	MINER	642,082,734	89,299,412	39,577,429	770,959,575
CUSTER	186,219,206	1,162,903,920	741,257,885	2,090,381,011	MINNEHAHA	902,133,695	14,529,676,910	8,319,460,570	23,751,271,175
DAVISON	448,477,222	1,137,147,953	763,961,635	2,349,586,810	MOODY	754,358,140	308,373,684	106,426,570	1,169,158,394
DAY	852,897,843	316,457,696	260,051,160	1,429,406,699	OGLALA LAKOTA	45,787,158	5,779,660	14,075,260	65,642,078
DEUEL	639,637,430	222,915,878	128,061,753	990,615,061	PENNINGTON	406,223,117	9,056,055,643	5,526,663,209	14,988,941,969
DEWEY	316,017,631	31,794,846	38,832,401	386,644,878	PERKINS	627,490,283	86,644,262	63,086,588	777,221,133
DOUGLAS	549,159,677	86,133,902	40,997,198	676,290,777	POTTER	730,224,709	100,862,306	95,694,334	926,781,349
EDMUNDS	965,935,289	192,776,714	171,842,450	1,330,554,453	ROBERTS	973,563,140	301,429,739	237,387,096	1,512,379,975
FALL RIVER	152,156,101	502,158,302	349,745,347	1,004,059,750	SANBORN	615,206,087	89,408,945	35,939,267	740,554,299
FAULK	895,707,223	43,198,724	23,041,296	961,947,243	SPINK	1,620,003,108	223,514,598	148,833,480	1,992,351,186
GRANT	696,571,439	313,924,394	171,673,669	1,182,169,502	STANLEY	299,879,978	248,864,584	144,187,394	692,931,956
GREGORY	527,045,489	130,803,825	93,904,581	751,753,895	SULLY	833,746,675	90,719,647	138,461,633	1,062,927,955
HAAKON	457,533,420	59,993,988	43,972,402	561,499,810	TODD	176,961,664	14,276,657	18,557,603	209,795,924
HAMLIN	710,559,976	409,086,559	320,121,065	1,439,767,600	TRIPP	918,521,641	155,139,095	112,429,281	1,186,090,017
HAND	1,449,413,618	105,297,366	78,300,023	1,633,011,007	TURNER	868,694,025	645,007,721	220,510,590	1,734,212,336
HANSON	498,939,809	193,626,802	62,024,906	754,591,517	UNION	655,722,878	1,488,650,442	514,915,678	2,659,288,998
HARDING	305,999,670	53,420,554	60,519,306	419,939,530	WALWORTH	527,532,663	192,791,934	136,511,305	856,835,902
HUGHES	444,530,924	1,181,123,180	636,111,334	2,261,765,438	YANKTON	642,135,773	1,331,316,307	603,952,316	2,577,404,396
HUTCHINSON	1,042,561,241	313,549,332	118,806,661	1,474,917,234	ZIEBACH	319,155,051	8,899,343	15,874,331	343,928,725
					STATE TOTALS	43,671,849,143	58,211,775,045	32,775,605,911	134,659,230,099

Figures listed are 2023 valuations for taxes payable in 2024.

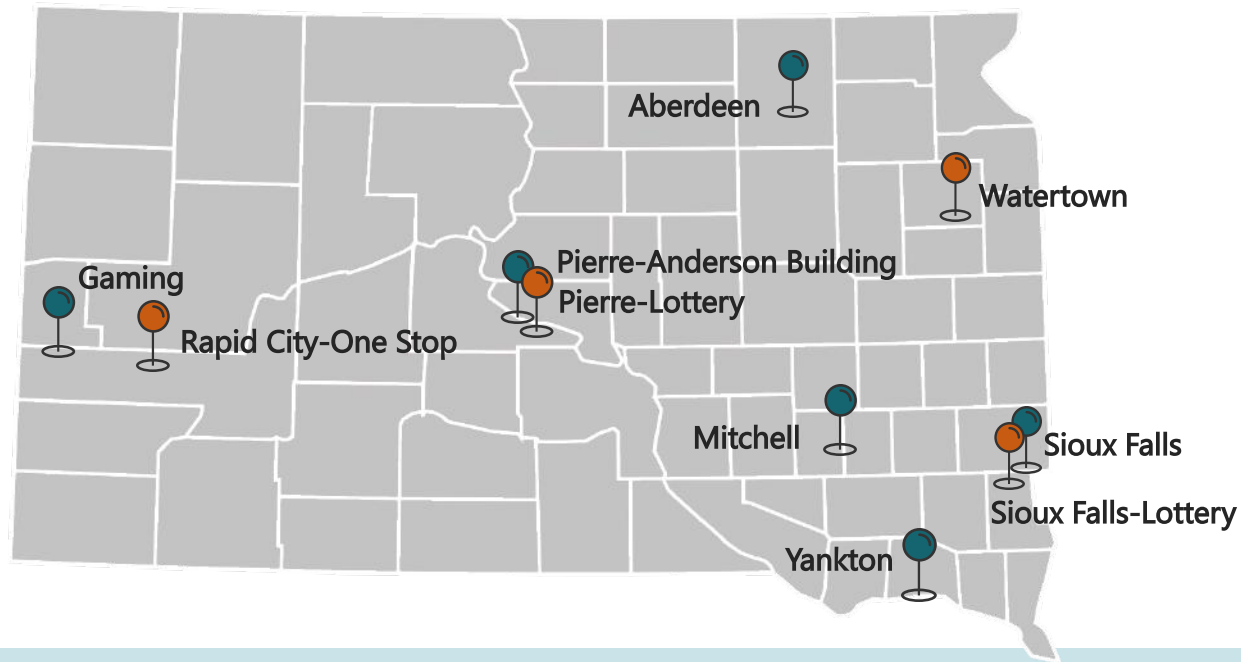
Property Tax - Who Paid

Year Taxes Payable	Agricultural	% Of Total	Owner-Occupied	% Of Total	Commercial	% Of Total	Utilities	% Of Total	Special Assessments	% Of Total	TOTAL
2014	286,177,332	25.45	444,727,084	39.55	346,978,590	30.86	27,320,189	2.43	19,323,088	1.72	1,124,526,283
2015	313,174,676	26.32	462,029,557	38.83	363,467,432	30.54	28,251,171	2.37	23,070,108	1.94	1,189,992,944
2016	345,426,962	27.60	481,760,248	38.49	371,483,979	29.68	28,562,138	2.28	24,383,785	1.95	1,251,617,112
2017	354,621,162	28.12	482,519,548	38.26	376,062,906	29.82	28,312,412	2.25	19,486,950	1.55	1,261,002,979
2018	361,302,073	27.83	502,290,098	38.70	376,483,975	29.00	33,553,019	2.58	24,416,213	1.88	1,298,045,378
2019	371,142,707	26.96	538,037,388	39.09	404,346,700	29.38	36,362,901	2.64	26,599,147	1.93	1,376,488,843
2020	375,178,898	26.08	570,688,126	39.67	427,624,967	29.72	37,578,156	2.61	27,650,521	1.92	1,438,720,668
2021	371,416,537	24.89	601,883,810	40.33	449,923,645	30.15	39,129,139	2.62	29,866,713	2.00	1,492,219,844
2022	361,494,705	23.59	635,106,660	41.44	464,788,134	30.33	39,685,883	2.59	31,388,188	2.05	1,532,463,570
2023	365,459,648	22.08	707,987,255	42.78	509,546,122	30.79	39,116,396	2.36	32,782,536	1.98	1,654,891,957

Property Tax - Where The Money Went

For Taxes Payable In	County	% Of Total	Municipalities	% Of Total	Schools	% Of Total	Townships	% Of Total	Special Assessments	% Of Total	TOTAL
2014	301,699,432	26.83	149,893,710	13.33	635,031,575	56.47	18,578,477	1.65	19,323,088	1.72	1,124,526,282
2015	315,353,572	26.50	157,338,152	13.22	674,236,597	56.66	19,994,514	1.68	23,070,108	1.94	1,189,992,943
2016	326,486,739	26.09	163,730,819	13.08	717,034,283	57.29	19,981,486	1.60	24,383,785	1.95	1,251,617,112
2017	338,664,320	26.86	168,417,888	13.36	712,929,007	56.54	21,504,813	1.71	19,486,950	1.55	1,261,002,979
2018	352,693,815	27.17	174,638,209	13.45	724,180,251	55.79	22,116,892	1.70	24,416,213	1.88	1,298,045,380
2019	366,944,994	26.66	184,782,655	13.42	775,920,231	56.37	22,241,816	1.62	26,599,147	1.93	1,376,488,843
2020	385,580,612	26.80	195,328,188	13.58	806,961,448	56.09	23,199,899	1.61	27,650,521	1.92	1,438,720,668
2021	401,635,628	26.92	201,462,760	13.50	832,585,705	55.80	26,669,038	1.79	29,866,713	2.00	1,492,219,844
2022	410,850,749	26.81	208,555,185	13.61	853,777,391	55.71	27,892,056	1.82	31,388,188	2.05	1,532,463,569
2023	442,555,196	26.74	220,146,366	13.30	928,594,521	56.11	30,813,338	1.86	32,782,536	1.98	1,654,891,957

Contact Us



Main Offices

DOR - Pierre Office - Anderson Building, 445 East Capitol Avenue, 605-773-3311

S.D. Lottery - Dolly Reed Building, 711 East Wells Avenue, 605-773-5770

S.D. Commission on Gaming - Anderson Building, 445 East Capitol Avenue, 605-773-6050

Field Offices

Aberdeen Revenue Office - 420 South Roosevelt Street, 605-626-2218

Spearfish Gaming Office - 120 Industrial Drive, Suite 1, 605-578-3074

Mitchell Revenue Office - 417 North Main, Suite 112, 605-995-8080

Rapid City Revenue Office - 221 Mall Drive, Suite 103, 605-394-2332

Rapid City Lottery Office - 221 Mall Drive, Suite 103, 605-394-5106

Sioux Falls Revenue Office - 300 South Sycamore Avenue, Suite 102, 605-367-5800

Sioux Falls Lottery Office - 3605 South Western Avenue, Suite B, 605-367-5840

Watertown Revenue Office - 715 South Maple, 605-882-5188

Yankton Revenue Office - 1900 Summit Street, 605-668-2939

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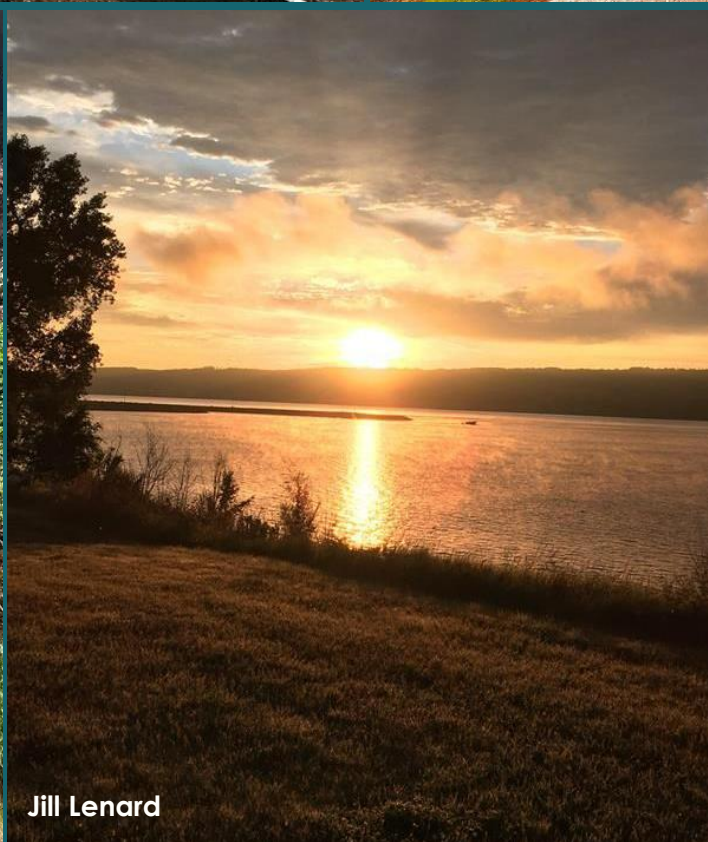
Ryan Conway-Hay



Ryan Conway-Hay



Katie Tostenson



Jill Lenard



Natalie Kirschenman