



Fiscal Year 2019 ANNUAL REPORT



Our staff's talents extend well beyond our offices! Front and back cover photos were provided by Sr. Revenue Agent Betty Morford, Revenue Supervisor Lori Haupt, Motor Fuel Revenue Agent Ryan Conway-Hay, and Sr. Litigation Counsel John Richter.

The FY2019 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 2019 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 \$5.15 per document.

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A Message From Secretary Terwilliger



“ Fiscal Year 2019 was my first with the Department of Revenue, as I was humbled to join the team in January. I was appointed as Secretary of Revenue by Governor Noem after serving for more than 12 years at the South Dakota Bureau of Finance and Management as State Economist and most recently as Deputy Commissioner. ”

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

I am pleased to report another successful year for the Department of Revenue, thanks in large part to our dedicated staff and partnerships throughout the state.

Fiscal Year 2019 was my first with the Department of Revenue, as I was humbled to join the team in January. I was appointed as Secretary of Revenue by Governor Noem after serving for more than 12 years at the South Dakota Bureau of Finance and Management as State Economist and most recently as Deputy Commissioner.

Our team hit the ground running for another busy year, which included a special legislative session. The special legislative session resulted in amendments to our remote seller law and a marketplace provider bill that were both implemented during Fiscal Year 2019. Each of these laws were the culmination of the efforts of many of our stakeholders, and we cannot express enough gratitude towards them for their part in a smooth implementation. As the economy continues to evolve, these laws will provide a level playing field for main street businesses throughout the nation.

Speaking of evolving technology, the Department of Revenue now has a new look. We recently launched a new website, which we hope enhances our customer service. The goal of the new website is to provide all of our customers and partners with a responsive resource that will quickly get them to the information that is most important to them. We used feedback from individuals, businesses, and local governments to build the website, and we thank all who assisted us in this effort.

As we look forward to another successful year, I hope you enjoy our Fiscal Year 2019 Annual Report!

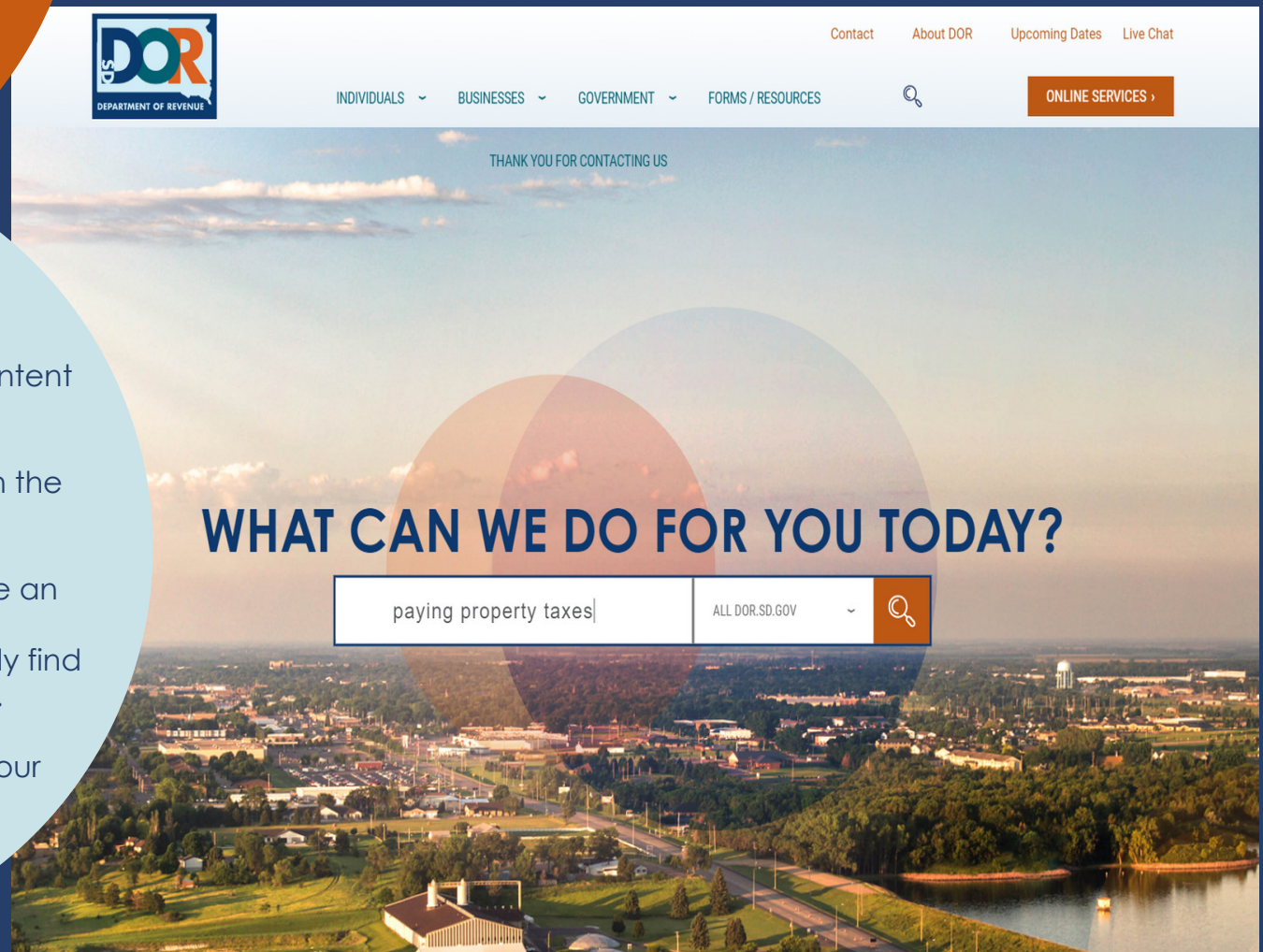
Visit Our New Website!

In order to better serve our customers, the Department of Revenue's website has a new look!

During the last two years, our team has partnered with local governments, business owners, and South Dakota citizens to understand how we can provide a positive experience and be more accessible in all that we do. Our new website is the result of all those conversations and research.

New Features

- **Robust Search Function** - Type in keywords and we'll provide the content you need in real time.
- **Mobile-Friendly Design** - Take us on the go, just like you've always wanted.
- **Streamlined Menus** - Whether you're an individual, business owner, or government partner, you will quickly find the information that applies to you.
- **Electronic Forms** - Submit many of our applications and forms with the click of a mouse.



Meet our Leadership

Deputy Secretary
David Wiest



Secretary
Jim Terwilliger



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

Administration
Toni Richardson



We audit the following tax types:

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

We identify and resolve errors made in tax reporting.

Audit
Rachel Williams



Chief Legal Counsel
Michael Houdyshell



We provide:

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

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.

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 and alternative tax for commercial wind farms and rural electric tax

Property Tax
Lesley Coyle



Business Tax
Doug Schinkel



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.

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 issues

Motor Vehicles
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

Strategic Plan

Fiscal Year 2019 marked the second year of the department's strategic plan, Revenue 2020. All levels of DOR staff collaborated to develop the department's initiatives and measurements. This year's goals focus on engaging our team and using data to better serve our customers.

SOUTH DAKOTA
REVENUE
2020

Vision: To create an open and collaborative environment that provides professional customer service, contributes to a favorable economic climate, and is accountable to the citizens of South Dakota.



Engaging and Developing Our Team

Develop Criteria for Employees to Work Alternative Work Schedules

Measurement: Development of Alternative Work Schedule Policy

Increase Employee Training Opportunities

- Build Individualized Training Plans for Employees
- Encourage Learning Management System Usage
- Create Department of Revenue Specific Training Opportunities
- Expand Supervisor Training

Measurements: Increase the Number of Customized Training Options
Increase Usage of Learning Management System

Leveraging Information through Data Analytics to Support Decision Making

Development of Data Standards

Measurement: Data Standards are Set for All DOR Systems

Getting Access to Department Data

- Identify All DOR Data Sources
- Access Raw Data for Analytical Purposes
- Increase Number of Licensed Microsoft Power BI Users

Measurements: DOR Employees Have Access to Data Electronically for Analytical Purposes
Reduce the Number of Specialized Programming Hours

Provide Training Opportunities for Data Analytics

- Train Users in Technology and Analytics

Measurement: Increase the Number of Employees Who Utilize Analytics



Our Staff

**DOR HAS A STAFF
DEDICATED TO PUBLIC
SERVICE AND ASSISTING
OUR PARTNERS WITH ALL
OF THEIR NEEDS.**



**244 LOYAL
EMPLOYEES**



**2,736 YEARS OF
PUBLIC SERVICE**



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 organization in which they play a role.

Alison Jares, Streamlined Sales Tax Project
Kelsey Johnson, Streamlined Sales Tax Project
Chris Keil, IFTA Clearinghouse Advisory Committee
Allysen Kerr, Multistate Tax Commission
Sandy O'Day, American Association of Motor Vehicle Administrators
Norm Lingle, Multi State Lottery Association
Kathy Smith, Multistate Tax Commission
Monica Weischedel, American Association of Motor Vehicle Administrators
Marshall Milli, American Association of Motor Vehicle Administrators
Rachel Williams, Streamlined Sales Tax Project
Rob Sheffield, International Registration Plan Audit Committee
Russ Hanson, International Association of Assessing Officers
Todd Bailey, International Association of Assessing Officers
Wendy Semmler, International Association of Assessing Officers
Sally Staufer, Federation of Tax Administrators
Lori Colberg, Federation of Tax Administrators

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:

- Sioux Falls Ronald McDonald House
- United Way
- Feeding South Dakota
- Tough Enough to Wear Pink
- United Blood Services
- River City Domestic Violence Center
- PAWS Animal Rescue
- Toys For Tots
- Twin City Humane Society
- Deadwood Rec Center

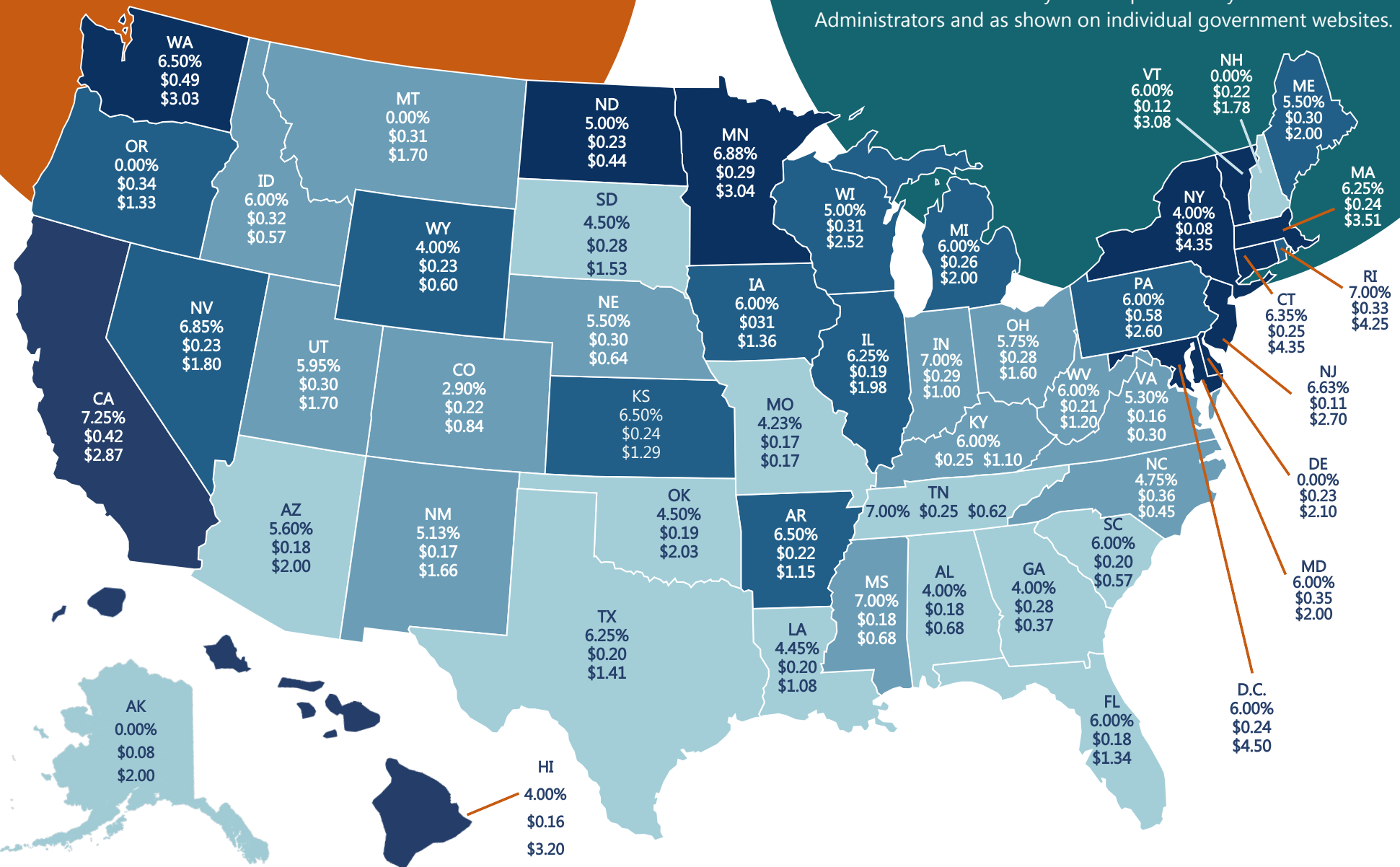


50-State Comparison

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.



Total Tax Burden

| Rank | State | Per Capita |
|------|---------------------|-----------------|
| 1 | Dist. of Columbia | \$ 11,331 |
| 2 | North Dakota | \$ 5,533 |
| 3 | Hawaii | \$ 5,431 |
| 4 | Connecticut | \$ 5,341 |
| 5 | Vermont | \$ 5,244 |
| 6 | Minnesota | \$ 4,758 |
| 7 | New York | \$ 4,531 |
| 8 | California | \$ 4,424 |
| 9 | Delaware | \$ 4,363 |
| 10 | Massachusetts | \$ 4,296 |
| 11 | New Jersey | \$ 3,911 |
| 12 | Maryland | \$ 3,711 |
| 13 | Washington | \$ 3,527 |
| 14 | Maine | \$ 3,295 |
| 15 | Rhode Island | \$ 3,294 |
| 16 | Kansas | \$ 3,279 |
| 17 | Arkansas | \$ 3,266 |
| 18 | Wisconsin | \$ 3,224 |
| 19 | Iowa | \$ 3,196 |
| 20 | Wyoming | \$ 3,180 |
| 21 | Pennsylvania | \$ 3,179 |
| 22 | Illinois | \$ 3,128 |
| 23 | Michigan | \$ 3,052 |
| 24 | Nevada | \$ 3,018 |
| 25 | Oregon | \$ 3,017 |
| 26 | West Virginia | \$ 3,000 |
| 27 | Indiana | \$ 2,899 |
| 28 | Nebraska | \$ 2,795 |
| 29 | Montana | \$ 2,772 |
| 30 | Idaho | \$ 2,764 |
| 31 | Virginia | \$ 2,758 |
| 32 | New Mexico | \$ 2,707 |
| 33 | Kentucky | \$ 2,699 |
| 34 | North Carolina | \$ 2,683 |
| 35 | Mississippi | \$ 2,642 |
| 36 | Colorado | \$ 2,599 |
| 37 | Utah | \$ 2,543 |
| 38 | Ohio | \$ 2,492 |
| 39 | Louisiana | \$ 2,437 |
| 40 | Oklahoma | \$ 2,425 |
| 41 | Arizona | \$ 2,272 |
| 42 | Alabama | \$ 2,262 |
| 43 | Georgia | \$ 2,244 |
| 44 | Alaska | \$ 2,226 |
| 45 | South Dakota | \$ 2,174 |
| 46 | Florida | \$ 2,158 |
| 47 | New Hampshire | \$ 2,153 |
| 48 | Missouri | \$ 2,126 |
| 49 | Tennessee | \$ 2,108 |
| 50 | Texas | \$ 2,102 |
| 51 | South Carolina | \$ 2,075 |

Comparing the Region

| State | Gas Tax (¢ per gallon) | Sales Tax (%) | Highest Indiv Income Tax (%) | Cig Tax Rate (¢ per pack) |
|---------------------|---------------------------|------------------|---------------------------------|------------------------------|
| South Dakota | \$0.280 | 4.500% | 0.00% | \$1.53 |
| Iowa | \$0.305 | 6.000% | 8.53% | \$1.36 |
| Minnesota | \$0.285 | 6.875% | 9.85% | \$3.04 |
| Montana | \$0.315 | 0.000% | 6.90% | \$1.70 |
| Nebraska | \$0.296 | 5.500% | 6.84% | \$0.64 |
| North Dakota | \$0.230 | 5.000% | 2.90% | \$0.44 |
| Wyoming | \$0.230 | 4.000% | 0.00% | \$0.60 |

At just \$2,174, South Dakota had the seventh lowest per capita state tax burden in 2018, according to the latest figures available from the U.S. Bureau of the Census and Bureau of Economic Analysis. The statistics listed on the left are per capita state tax burdens for all 50 states and the District of Columbia, beginning with the highest.

Top-10 Highest Gasoline Tax Rates

| | | |
|----|----------------|---------|
| 1 | Pennsylvania | \$0.576 |
| 2 | Washington | \$0.494 |
| 3 | California | \$0.417 |
| 4 | North Carolina | \$0.362 |
| 5 | Maryland | \$0.353 |
| 6 | Oregon | \$0.340 |
| 7 | Rhode Island | \$0.330 |
| 8 | Idaho | \$0.320 |
| 9 | Montana | \$0.315 |
| 10 | Wisconsin | \$0.309 |

Top-10 Highest Cigarette Tax Rates

| | | |
|----|---------------|---------|
| 1 | New York | \$4.350 |
| 1 | Connecticut | \$4.350 |
| 3 | Rhode Island | \$4.250 |
| 4 | Massachusetts | \$3.510 |
| 5 | Hawaii | \$3.200 |
| 6 | Vermont | \$3.080 |
| 7 | Minnesota | \$3.040 |
| 8 | Washington | \$3.025 |
| 9 | California | \$2.870 |
| 10 | New Jersey | \$2.700 |

Top-10 Highest Sales Tax Rates

| | | |
|---|--------------|--------|
| 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% |

Remote Seller and Marketplace Provider Taxation

Fiscal Year 2019 was another important one in terms of remote seller taxation. The year featured a special legislative session, which resulted in laws that enabled the State of South Dakota to collect applicable sales tax from remote sellers and marketplace providers. Amendments to the remote seller law went into effect November 1, 2018, while the marketplace provider law went into effect March 1, 2019.

While these are both important steps in maintaining tax fairness for all retailers throughout the state, the Department of Revenue is taking steps to ensure the laws are administered equally for all parties. Please see below for some of these steps, as well as tax collection figures.

Education



Leading up to the implementation dates of each law, the DOR focused its efforts on educating both out-of-state and in-state businesses on how the laws affect them.

Implementation



DOR partnered with businesses throughout the nation to not only license them, but also collect applicable taxes.

Enforcement



While hundreds of businesses throughout the nation are licensed and paying tax, some are not. The department is continuously doing research to identify businesses that meet our thresholds.

State Sales Tax Reported by Remote Sellers

| Month | FY18 | FY19 | Percent Change |
|---------------|---------------------|---------------------|----------------|
| July | \$6,294,019 | \$6,255,463 | -0.6% |
| August | \$4,208,554 | \$5,035,280 | 19.6% |
| September | \$4,858,597 | \$5,069,254 | 4.3% |
| October | \$4,997,685 | \$5,571,722 | 11.5% |
| November | \$4,669,368 | \$5,579,406 | 19.5% |
| December* | \$4,931,666 | \$6,326,749 | 28.3% |
| January | \$7,275,261 | \$8,353,613 | 14.8% |
| February | \$4,386,830 | \$5,833,018 | 33.0% |
| March | \$4,266,849 | \$5,169,870 | 21.2% |
| April** | \$5,123,192 | \$7,642,065 | 49.2% |
| May | \$4,283,475 | \$7,418,818 | 73.2% |
| June | \$4,482,290 | \$7,068,777 | 57.7% |
| Totals | \$59,777,786 | \$75,324,035 | 26.0% |

Municipal Sales Tax Reported by Remote Sellers

| Month | FY18 | FY19 | Percent Change |
|---------------|---------------------|---------------------|----------------|
| July | \$2,285,144 | \$2,299,705 | 0.6% |
| August | \$1,445,763 | \$1,855,391 | 28.3% |
| September | \$1,721,004 | \$1,862,189 | 8.2% |
| October | \$1,799,825 | \$2,105,434 | 17.0% |
| November | \$1,652,418 | \$2,084,732 | 26.2% |
| December* | \$1,775,065 | \$2,285,551 | 28.8% |
| January | \$2,702,583 | \$3,386,816 | 25.3% |
| February | \$1,576,504 | \$2,171,262 | 37.7% |
| March | \$4,386,830 | \$5,833,018 | 33.0% |
| April** | \$1,547,525 | \$2,171,262 | 40.3% |
| May | \$1,519,615 | \$2,805,377 | 84.6% |
| June | \$1,974,727 | \$2,624,545 | 32.9% |
| Totals | \$24,387,003 | \$31,485,282 | 29.1% |

* December of Fiscal Year 2019 was the first month in which the Department of Revenue processed returns since the implementation of Special Session SB1 (Remote Sellers)

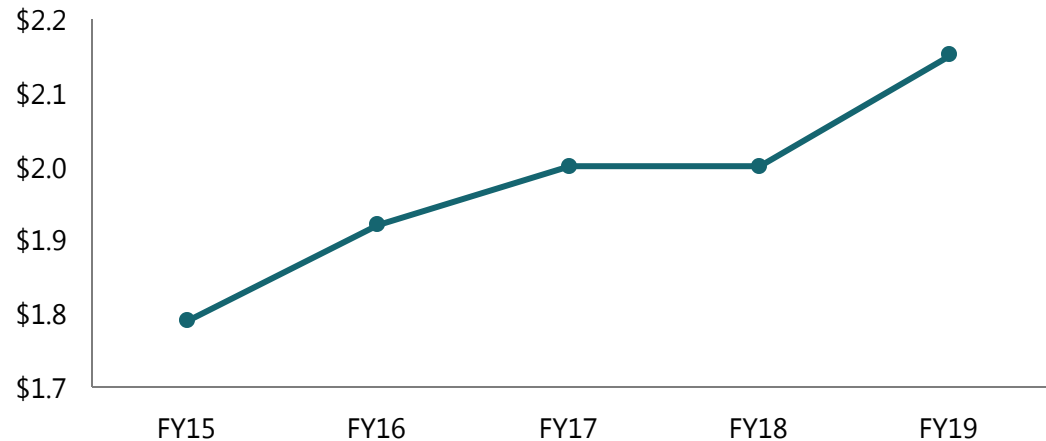
** April of Fiscal Year 2019 was the first month in which the Department of Revenue processed returns since the implementation of Special Session SB2 (Marketplace Providers)

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 state taxes. These taxes 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 tax revenues are distributed to three primary locations: the state general fund, local units of government, and the state highway fund.

Fiscal Year 2019
state tax revenue totaled
\$2,154,133,929

 Up 3.9%
from FY18



Of the total tax revenue collected in Fiscal Year 2019, 72.0% came from sales, use, and contractor's excise taxes. Motor fuel taxes accounted for 9.9%, motor vehicle taxes 9.4%, special taxes 6.0%, and special funds 2.8%.

The table below shows a five-year comparison of revenues collected in each category.

| Fiscal Year | Sales, Use, and Excise Taxes | Special Funds* | Motor Fuel Taxes** | Motor Vehicle Fees*** | Special Taxes**** | Total | Percent Change |
|-------------|---------------------------------|----------------|-----------------------|--------------------------|-------------------|-----------------|-------------------|
| 2015 | \$1,303,995,340 | \$43,506,966 | \$169,843,878 | \$165,401,153 | \$111,960,795 | \$1,794,708,132 | 3.8% |
| 2016 | \$1,344,420,908 | \$44,817,106 | \$211,150,393 | \$197,394,765 | \$119,887,584 | \$1,917,670,756 | 6.9% |
| 2017 | \$1,440,565,779 | \$40,417,694 | \$211,993,156 | \$192,188,850 | \$124,094,540 | \$2,009,260,019 | 4.8% |
| 2018 | \$1,493,286,450 | \$50,454,354 | \$209,762,406 | \$196,953,129 | \$122,772,579 | \$2,073,228,918 | 3.2% |
| 2019 | \$1,550,417,631 | \$60,702,609 | \$212,209,837 | \$202,102,398 | \$128,701,454 | \$2,154,133,929 | 3.9% |

| | | | | | | |
|------------------------------|------------------------|---------------------|----------------------|----------------------|----------------------|------------------------|
| Five-Year Average | \$1,426,537,222 | \$47,979,746 | \$202,991,934 | \$190,802,695 | \$121,483,390 | \$1,989,794,987 |
|------------------------------|------------------------|---------------------|----------------------|----------------------|----------------------|------------------------|

* Other Taxes and Fees 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, Alcohol 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,

Business Tax

Revenues

| Tax Type | FY17 | Percent Change | FY18 | Percent Change | FY19 | Percent Change |
|--|---------------|----------------|---------------|----------------|-----------------|----------------|
| Sales and Use - State | \$958,531,929 | 10.3% | \$995,997,148 | 3.9% | \$1,031,517,738 | 3.6% |
| Contractor's Excise - State | \$106,828,537 | 5.3% | \$107,626,628 | 0.8% | \$113,163,617 | 5.1% |
| Sales and Use - Cities | \$363,700,431 | 0.0% | \$378,292,963 | 4.0% | \$394,329,730 | 4.2% |
| Sales, Use, and Contractor's Excise - Tribal | \$11,504,882 | 16.0% | \$11,369,711 | -1.2% | \$11,406,546 | 0.3% |
| Tourism | \$12,533,888 | -2.9% | \$12,967,660 | 3.5% | \$13,438,658 | 3.6% |
| 911 Emergency/Prepaid Wireless Surcharge | \$13,023,564 | -0.1% | \$13,188,895 | 1.3% | \$13,284,626 | 0.7% |
| Water and Environment Fund | \$34,583 | 21.4% | \$73,274 | 111.9% | \$21,163 | -71.1% |
| Intermediate Care Facility | \$1,280,698 | 6.5% | \$1,329,593 | 3.8% | \$1,323,936 | -0.4% |
| Reinvestment Program | \$1,482,381 | -65.6% | \$8,858,506 | 497.6% | \$21,837,473 | 146.5% |
| Building SD Fund | \$1,188,207 | -23.4% | \$3,758,100 | 216.3% | \$0 | -100.0% |
| Motor Vehicle Leasing Fund | \$1,991,247 | 5.4% | \$2,059,784 | 3.4% | \$2,313,807 | 12.3% |
| Telecom | \$8,883,126 | -10.3% | \$8,218,542 | -7.5% | \$8,482,946 | 3.2% |
| Cigarette Tax - State | \$52,992,499 | -3.1% | \$49,892,816 | -5.9% | \$45,518,207 | -8.8% |
| Cigarette Tax - Tribal | \$2,551,715 | 12.5% | \$2,367,097 | -7.2% | \$2,245,816 | -5.1% |
| Cigarette License Fees | \$12,975 | 1.8% | \$12,450 | -4.1% | \$13,425 | 7.8% |
| Other Tobacco Products - State | \$8,816,651 | 6.1% | \$9,264,848 | 5.1% | \$9,453,009 | 2.0% |
| Other Tobacco Products - Tribal | \$301,326 | 13.1% | \$302,718 | 0.5% | \$242,052 | -20.0% |
| Liquor License Fees | \$189,420 | 16.5% | \$211,843 | 11.8% | \$193,402 | -8.7% |
| Malt Beverage License Fees | \$400,640 | 1.7% | \$383,789 | -4.2% | \$384,837 | 0.3% |
| Alcoholic Beverage Brand Registration Fees | \$575,931 | 19.3% | \$626,158 | 8.7% | \$636,058 | 1.6% |
| Alcohol Beverage Excise Tax | \$14,978,530 | 1.0% | \$16,917,664 | 13.0% | \$15,420,647 | -8.9% |
| Alcoholic Beverage 2% Purchase Price Tax | \$1,954,454 | 5.6% | \$2,020,940 | 3.4% | \$2,150,157 | 6.4% |
| Underage Penalty Fees | \$51,000 | -36.1% | \$49,000 | -3.9% | \$42,750 | -12.8% |
| Bank Franchise Tax | \$30,727,618 | 7.6% | \$32,375,549 | 5.4% | \$46,295,361 | 43.0% |
| Precious Metals Tax | \$7,760,198 | 68.8% | \$5,243,114 | -32.4% | \$2,698,808 | -48.5% |
| Energy Mineral Tax | \$2,415,969 | -21.2% | \$2,756,855 | 14.1% | \$3,070,795 | 11.4% |
| Coin Laundry License Fees | \$246,450 | 1.4% | \$244,960 | -0.6% | \$242,050 | -1.2% |
| Coin Laundry License Fees - Tribal | \$2,816 | 102.9% | \$2,528 | -10.2% | \$2,705 | 7.0% |
| Amusement Device Fees | \$70,464 | 5.4% | \$66,876 | -5.1% | \$60,708 | -9.2% |
| Bingo License Fees | \$32,500 | 30.0% | \$20,000 | -38.5% | \$20,000 | 0.0% |
| Bingo Tax | \$13,384 | -11.9% | \$13,374 | -0.1% | \$10,667 | -20.2% |

* 2018's House Bill 1044 eliminated the Building SD Fund revenues.

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 Payment 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% | - | - |
| Ore Tax | 100% (3) | - | - | - |
| Energy Minerals Severance Tax | 50% | 50% | - | - |
| Coin Operated Laundromat Fee | 100% | - | - | - |
| Conservation Tax | - | - | - | (4) |
| Amusement Machine Registration | (5) | (5) | - | - |
| 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. 95% of the revenue derived from the tax is deposited into the state general fund, while 5% goes to the county where the bank is located. If 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.

(5) Revenue from devices located outside of municipalities is deposited into the state general fund. If the amusement device is located within a municipality, then the revenues are remitted to the municipality.

Municipalities

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 units 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.

In Fiscal Year 2019, 251 municipalities imposed municipal sales and use taxes. The maximum local tax rate that can be levied 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 levied 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.

Fiscal Year 2019 Changes

Interior increased its 1.9% general sales and use tax to 2%.

Trent and Rosholt increased their 1% general sales and use tax to 2%.

Hermosa and Interior imposed a 1% MGRT.

Roslyn increased its 2% general sales and use tax to 3%.

Special Jurisdictions

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 use and contractor's excise tax at certain locations. On the Indian country areas that are 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 Jurisdiction | ST Rate | UT Rate | ET Rate | Tourism | FY2018 | FY2019 | Percent Change |
|----------------------------|---------|---------|---------|---------|---------------------|---------------------|----------------|
| Cheyenne River Sioux Tribe | 4.5% | 4.5% | 2.0% | 1.5% | \$3,636,827 | \$3,402,738 | -6.4% |
| Crow Creek Sioux Tribe | 4.5% | 4.5% | 2.0% | 1.5% | \$576,466 | \$591,062 | 2.5% |
| Oglala Sioux Tribe | 4.5% | 4.5% | 2.0% | 1.5% | \$3,377,839 | \$3,274,513 | -3.1% |
| Rosebud Sioux Tribe | 4.5% | 4.5% | 2.0% | 1.5% | \$2,878,469 | \$3,107,997 | 8.0% |
| Sisseton-Wahpeton Oyate | - | 4.5% | 2.0% | - | \$3,634 | \$2,902 | -20.2% |
| Standing Rock Sioux Tribe | 4.5% | 4.5% | 2.0% | 1.5% | \$895,813 | \$1,025,899 | 14.5% |
| Yankton Sioux Tribe | - | 4.5% | 2.0% | - | \$663 | \$1,434 | 116.2% |
| Totals | | | | | \$11,369,711 | \$11,406,546 | 0.3% |

Special Events

Revenue agents license vendors to collect state sales, municipal, and tourism 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 2019 to the previous year.

| Event | FY2018* | FY2019* | % + / - |
|----------------------------|--------------------|--------------------|--------------|
| Black Hills Stock Show | \$68,397 | \$69,116 | 1.1% |
| Brookings Arts Festival | \$36,013 | \$33,388 | -7.3% |
| Brown County Fair | \$35,228 | \$38,242 | 8.6% |
| South Dakota State Fair | \$205,103 | \$210,387 | 2.6% |
| Sturgis Motorcycle Rally** | \$1,363,863 | \$1,360,171 | -0.3% |
| Central States Fair | \$52,609 | \$54,638 | 3.9% |
| Sioux Empire Fair | \$52,197 | \$44,768 | -14.2% |
| Spearfish Arts Festival | \$19,993 | \$21,134 | 5.7% |
| Totals | \$1,833,402 | \$1,831,844 | -0.1% |

* 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.

DOR On The Go

The DOR staff could be at a city near you!

Each year, staff from many of our divisions attend special events throughout the state. Whether we are ensuring tax compliance from temporary vendors, answering property tax questions on site, or providing "Good Fun" through the South Dakota Lottery, we take pride in hitting the road to serve South Dakotans.

We also host a temporary office in Huron twice a month to aid our customers!



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.

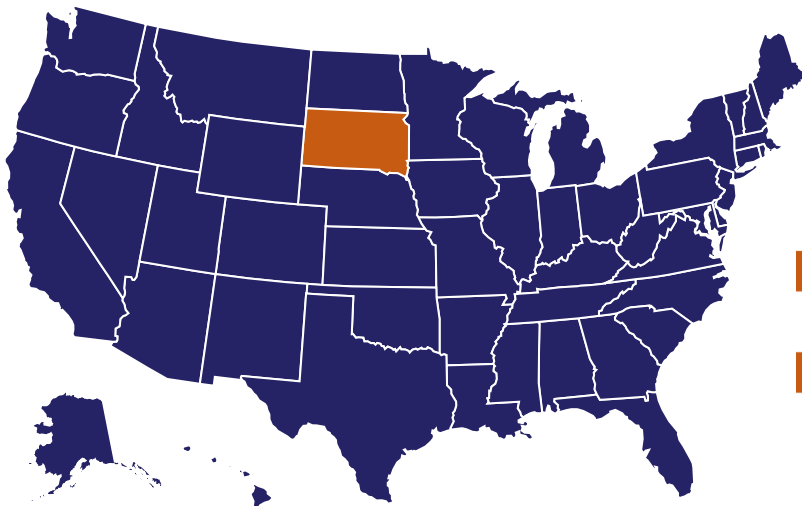
Audits, Assessments, and Revenues*

| Tax Type | FY2018 | | | | FY2019 | | | |
|-------------------------------------|--------------|---------------------|---------------------|---------------------|--------------|---------------------|---------------------|---------------------|
| | Audits | Assessments | Credits | Payments Received | Audits | Assessments | Credits | Payments Received |
| Sales, Use, and Contractor's Excise | 1,970 | \$21,226,193 | -\$1,664,686 | \$17,425,313 | 1,779 | \$16,362,567 | -\$2,792,873 | \$16,047,617 |
| Fuel, Prorate, IFTA | 202 | \$48,423 | -\$24,702 | \$370,074 | 237 | \$153,994 | -\$180,402 | \$466,084 |
| Bank Franchise | 1 | \$511,139 | \$0 | \$0 | 6 | \$3,579,974 | \$0 | \$2,755,524 |
| Totals | 2,173 | \$21,785,755 | -\$1,689,388 | \$17,795,388 | 2,022 | \$20,096,536 | -\$2,973,275 | \$19,269,224 |

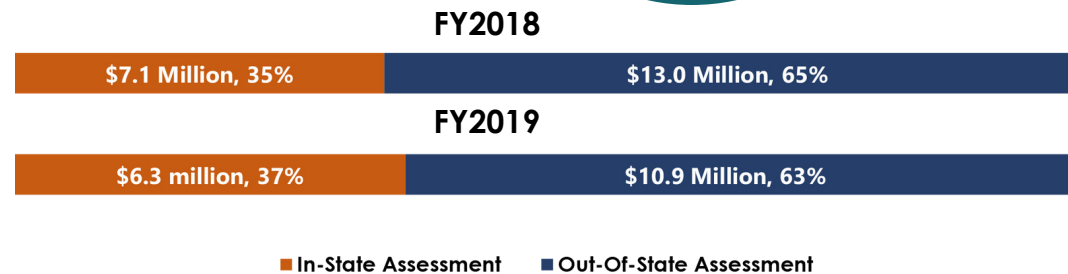
*Assessments and credits are from the original certificates of assessment.

"(The Auditor) was wonderful to work with...(They) told us what we were doing right, what we could improve on, and future pitfalls to watch for when doing business. [They] made a not so pleasant process better than expected."
- Satisfied Customer

In-State vs. Out-of-State Net Sales, Use, and Contractor's Excise Tax Assessments

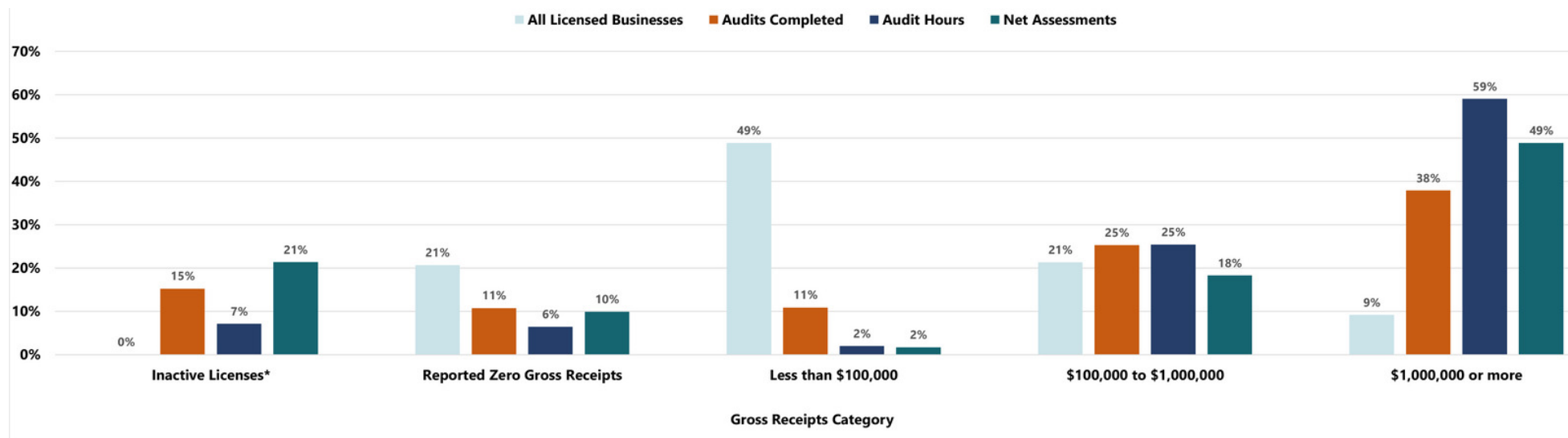


"I know that auditors aren't growing on trees, but more frequent audits would be nice for the sake of the teaching moments that come."
- Satisfied Customer



FY2019 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.



*"Inactive licenses" is made up of businesses that may have been sold or reorganized, out-of-state contractors that may no longer have in-state projects, and other entities that no longer have a South Dakota tax liability.

Common Errors Found During an Audit

Common Sales Tax Errors

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

Common Use Tax Errors

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

Common Motor Fuel Excise Tax Errors

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

Common Contractor's Excise Tax Errors

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

Gaming

In Fiscal Year 2019, total gaming action in Deadwood was \$1,128,157,357, up 4.01% from the previous year.

At the close of the fiscal year, there were 2,847 licensed gaming devices, 120 retail locations and approximately 1,346 licensed gaming employees.

More details on gaming revenues from Fiscal Year 2019 can be accessed in the Commission on Gaming's Annual Report, which can be found at <https://dor.sd.gov>.

Revenues

| | |
|---------------------------------|---------------------|
| Gross Revenue Tax | \$8,994,462 |
| FY19 Device Tax | \$5,694,000 |
| City Slot Tax | \$437,500 |
| License Fees | \$86,701 |
| Application Fees | \$49,845 |
| Interest | \$17,526 |
| Device Testing Fees | \$14,805 |
| Penalty on Disciplinary Action | \$3,370 |
| Total Additions to Fund: | \$15,298,209 |

Distributions

| | |
|---|---------------------|
| City of Deadwood (SDCL 42-7B-48 & 48.1) | \$6,843,922 |
| SD Tourism (SDCL 42-7B-48) | \$3,191,229 |
| SD General Fund (SDCL 42-7B-48.1) | \$1,433,181 |
| Administrative Expenses (Includes DOR Admin Charge) | \$1,423,385 |
| SD General Fund (SDCL 42-7B-28.1) | \$997,259 |
| Lawrence County(SDCL 42-7B-48) | \$797,807 |
| Other Municipalities (SDCL 42-7B-48.1) | \$204,740 |
| School Districts (SDCL 42-7B-48.1) | \$204,740 |
| SD Historical Preservation (SDCL 42-7B-48) | \$100,000 |
| SD Department of Social Services (SDCL 42-7B-48.3) | \$43,079 |
| Capital Equipment | \$2,374 |
| Total Allocations from Fund: | \$15,241,716 |



Did you know?

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

Municipalities that received funds were:

| | |
|---------------------|------------------|
| Central City | \$2,016 |
| Lead | \$39,812 |
| Spearfish | \$148,916 |
| Whitewood | \$13,996 |

School Districts that received funds were:

| | |
|----------------------|------------------|
| Belle Fourche | \$243 |
| Lead-Deadwood | \$50,870 |
| Spearfish | \$144,261 |
| Meade | \$9,367 |

Lottery

The lottery revenue generated for state funds during Fiscal Year 2019 was more than \$129.4 million. These revenues came from three sources, which are shown in the chart below.

More details on lottery revenues from Fiscal Year 2019 can be accessed in the Lottery's annual report, which can be found at <http://lottery.sd.gov>.

Revenues

| | Sales | Prizes | Commission | Revenue Distributed |
|-----------------|---------------|---------------|---------------|----------------------|
| Instant Tickets | \$32,237,932 | \$21,321,309 | \$1,696,855 | \$6,896,813 |
| Lotto Tickets | \$30,708,432 | \$16,383,207 | \$1,564,614 | \$8,256,004 |
| Video Lottery * | \$785,798,335 | \$555,564,866 | \$115,116,734 | \$114,269,567** |
| Total | | | | \$129,422,384 |

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

** One-half of one percent (0.5%) of the state's share is retained by the Lottery for administration.

Did You Know?

Since its inception in 1987, the Lottery has distributed an impressive \$2.94 billion to its beneficiaries!

These distributions help fund K-12 schools, state universities, technical institutes, water systems, and more!



Where the Money Went

| | General Fund | Capital Construction Fund | Department of Social Services * |
|----------------------------|----------------------|---------------------------|---------------------------------|
| Instant Tickets | \$6,896,813 | \$ - | \$ - |
| Lotto Tickets | \$2,064,001 | \$6,192,003 | \$ - |
| Video Lottery | \$113,965,567 | \$ - | \$214,000 |
| Video Lottery License Fees | \$90,000 | \$ - | \$ - |
| Totals | \$123,016,381 | \$6,192,003 | \$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.

Instant Tickets

The Lottery launched 29 new instant ticket games during Fiscal Year 2019. Prices for instant tickets ranged from \$1 to \$20, and prizes ranged from \$1 to \$500,000, as well as merchandise prizes.

At the close of Fiscal Year 2019, there were 629 licensed instant ticket retailers across the state. Retailers receive a 5% commission for selling tickets, and a 1% commission for cashing winning tickets for prizes up to \$100 or for selling tickets with prizes of more than \$100.

Fiscal Year 2019 instant ticket sales were up 6.8% from the previous year and revenues were up 6.1%. Revenue from the sale of instant tickets is distributed to the General Fund.

Instant Ticket Sales Have Back-To-Back Record Years

Fiscal Year 2018's instant ticket sales didn't sit atop the record books for long, thanks to a history-making Fiscal Year 2019.

Like the year before, new tickets were a key component in the new sales record. Fiscal Year 2019 featured the debut of 29 new tickets, which helped the Lottery accumulate \$32,237,932 in sales. The success of Fresh Fridays was no accident though, as the Lottery once again utilized the expertise of players across the state to select these new tickets.

The Lottery surveyed players' perception of certain tickets to gauge their interest in new play styles, price points, and ticket art. The perception studies have been pivotal in the consecutive record-setting years and will continue to be utilized in the future.

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 2019, there were 616 licensed lotto retailers. Lotto retailers receive a 5% commission for selling tickets, plus varying bonuses for selling larger winning tickets.

Lotto games reported an overall sales increase of 9.7% and transfers decreased 0.5% from Fiscal Year 2018.

The General Fund receives 25% in net revenue from lotto tickets. The Capital Construction Fund receives the other 75%.



Lottery Celebrates First Lucky For Life Top Prize Winner

Brandi Jo Hanson's lucky numbers will pay dividends to the tune of \$1,000 a day for the rest of her life.

The 23-year-old Aberdeen resident claimed her life-changing prize from the South Dakota Lottery after becoming the state's first Lucky for Life top prize winner. Hanson purchased her ticket at Ken's SuperFair Foods in Aberdeen prior to the December 31 drawing.

"I feel very blessed. I'm very grateful," Hanson said. "It's life-changing. It's a little overwhelming. I was really scared at first, and I didn't know what to do. Now, after talking things out with my financial adviser, we have a plan."

Hanson's Lucky for Life win granted her a unique dilemma. She could either choose the game's \$1,000 a day for life or a one-time payment of \$5.7 million.

Video Lottery

Video lottery sales (cash in) increased by 4.4% in Fiscal Year 2019.

The average number of active video lottery machines during Fiscal Year 2019 was 9,207, and the average number of licensed establishments was 1,246.

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 state's share is retained by the Lottery for administration.

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

New Second Chance Drawings Provide Unique Prizes

South Dakota Lottery players who purchased non-winning instant tickets didn't despair as our second chance drawings provided several exciting opportunities.

The second chance drawings, which are exclusive to the South Dakota Lottery's Players Club members, allow players to enter qualifying non-winning tickets into a drawing. Whether it was a new truck, a year's worth of pork, concert tickets and more, players enjoyed more play styles than ever when it came to these drawings.

Fort Thompson's Raquel Moffer was one of FY19's big second chance winners as she claimed a brand new Ford F150 through our Trucks & Bucks promotion.

Moffer was one of the many Players Club members who used the South Dakota Lottery's mobile app to take a second chance. The app allows players to simply scan their tickets to enter second chance drawings, making them more convenient than ever.

"Get the mobile app. It's very helpful, especially with the new tickets out," Moffer said. "You can scan the tickets to see if you're a winner or not then you have the second chance option if it's not. I've actually been promoting it quite a bit."



Video Lottery Sales Reach New Heights

Options for our video lottery players have never been better, which was proven by a record year in sales.

The state's share of Net Machine Income totaled \$115.1 million, breaking the previous record that was set in Fiscal Year 2008. The record year was due in large part to the continued use of line game terminals, which continue to show positive trends.

At the conclusion of Fiscal Year 2019, the growth in video lottery line games continued to grow with 4,058 machines throughout the state. The state also featured 4,888 legacy terminals at the end of the year.

While the line games were at a slight disadvantage in quantity, their quality proved to be the preference of our players. At the conclusion of Fiscal Year 2019, the line games not only averaged more Net Machine Income per day, but they also provided more cash in and total Net Machine Income.

Coming Soon! New Lotto System

Throughout Fiscal Year 2019, the Lottery completed a Request For Proposal (RFP) in search of a new lotto system that will benefit retailers and players throughout the state.

After receiving pitches from multiple potential suitors, the Lottery entered into a contract with International Gaming Technology (IGT). The two parties celebrated a November 2019 conversion date, which was proceeded by rolling out elements of it to retailers at the conclusion of FY19.

New features include the new Retailer Pro terminal, a new retailer website, and communications tools to improve data analytics and decision-making processes.

Now that the conversion is completed, retailers and players can expect new features, such as the ability to scan lotto tickets in the Lottery's mobile app, that will enhance their lotto experience.

Motor Vehicle

The Department of Revenue's Motor Vehicle Division collects motor vehicle excise tax, vehicle registration fees, motor fuel tax, and special fuel tax. The division also regulates licensed motor vehicle dealers.

The Motor Vehicle Division administers 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.

Revenue Sources

| Revenue Source | FY17 | % Change over Previous Year | FY18 | % Change over Previous Year | FY19 | % Change over Previous Year |
|--|---------------|-----------------------------|---------------|-----------------------------|---------------|-----------------------------|
| Aviation Fuel | \$789,493 | 9.3% | \$782,009 | -1.0% | \$697,145 | -10.9% |
| Motor Fuel Tax | \$187,311,848 | 0.4% | \$185,685,868 | -0.9% | \$188,141,743 | 1.3% |
| Motor Fuel Tax - Tribal | \$5,164,015 | -7.2% | \$5,066,987 | -1.9% | \$4,840,570 | -4.5% |
| International Fuel Tax Agreement (IFTA) | \$1,031,669 | 13.9% | \$956,060 | -7.3% | \$992,473 | 3.8% |
| Tank Inspection Fees | \$17,696,131 | 1.9% | \$17,271,482 | -2.4% | \$17,537,906 | 1.5% |
| Prorate - Registration Fees & Excise Tax | \$18,794,363 | -7.0% | \$19,617,128 | 4.4% | \$20,132,683 | 2.6% |
| Unified Carrier Registration Fees | \$872,307 | 6.0% | \$685,568 | -21.4% | \$964,852 | 40.7% |
| Motor Vehicle Titles & Registrations | \$172,522,180 | -2.2% | \$176,650,433 | 2.4% | \$181,004,863 | 2.5% |

Distributions

| Revenue Source | General Fund | Local Government | State Highway Fund | Other |
|---------------------------------|--------------|------------------|--------------------|------------------------------|
| Motor Fuel Excise Tax | - | - | 100% | - |
| Motor Vehicle Excise | - | - | 100% | - |
| Motor Vehicle Registration Fees | - | 95.75% | - | (1) |
| Snowmobiles | - | - | - | (2) |
| Plates and Permits | - | - | - | License Plate Revolving Fund |
| Title and Penalty Fees | - | - | - | Motor Vehicle Fund (MVF) |
| Mobile home Registration Fees | 25% | 63.75% | - | 11.25% MVF |

(1) 1.75% is deposited to the State Motor Vehicle Fund, and 2.5% goes to the License Plate Special Revenue Fund.

(2) 90% goes to Game, Fish, and Parks and 10% to State Motor Vehicle Fund.

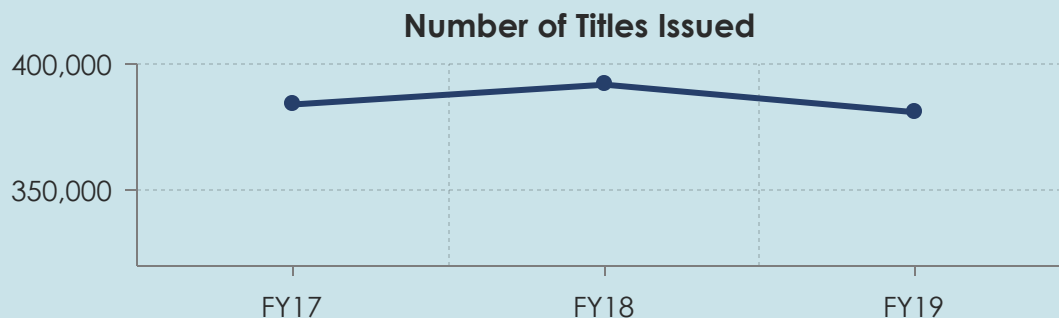
Registration and Title Revenues

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.

| Title and Registration Revenues | FY2018 | FY2019 | Percent Change |
|---|----------------------|----------------------|----------------|
| License Plate Fees-State's Share* | \$5,467,515 | \$5,661,751 | 3.55% |
| License Plate Fees-Counties', Cities', Townships' Share | \$52,220,002 | \$53,657,650 | 2.75% |
| Snowmobiles | \$120,993 | \$121,662 | 0.55% |
| Boats | \$1,618,072 | \$1,739,815 | 7.52% |
| Temporary Special Permits | \$84,272 | \$85,624 | 1.60% |
| Mobile Home Plates | \$4,800 | \$5,400 | 12.50% |
| Dealer Fees | \$400,836 | \$421,312 | 5.11% |
| Duplicate Plates, Replacement Plates | \$276,352 | \$307,986 | 11.45% |
| Title and Penalty Fees | \$2,736,311 | \$2,468,206 | -9.80% |
| Trailer ID Fees | \$68,986 | \$65,682 | -4.79% |
| Motorcycle Safety Education Fees | \$688,799 | \$767,019 | 11.36% |
| Mobile Home Registration Fees-State's Share | \$129,781 | \$105,996 | -18.33% |
| Other Vehicle 4% Excise Tax | \$110,384,282 | \$113,260,997 | 2.61% |
| Snowmobile 3% Excise Tax | \$249,692 | \$282,313 | 13.06% |
| Register of Deeds Fees | \$187,315 | \$187,470 | 0.08% |
| DENR-Solid Waste Fees | \$1,292,625 | \$1,309,601 | 1.31% |
| DPS-Highway Patrol Fees | \$1,039,907 | \$923,214 | -11.22% |
| Total Receipts | \$176,970,540 | \$181,371,698 | 2.49% |

*State Motor Vehicle Fund, License Plate Special Revenue Fund

Title Processing



Our motor vehicle division strives to issue motor vehicle titles in an efficient and reliable manner. During Fiscal Year 2019, 380,898 motor vehicle titles were issued!

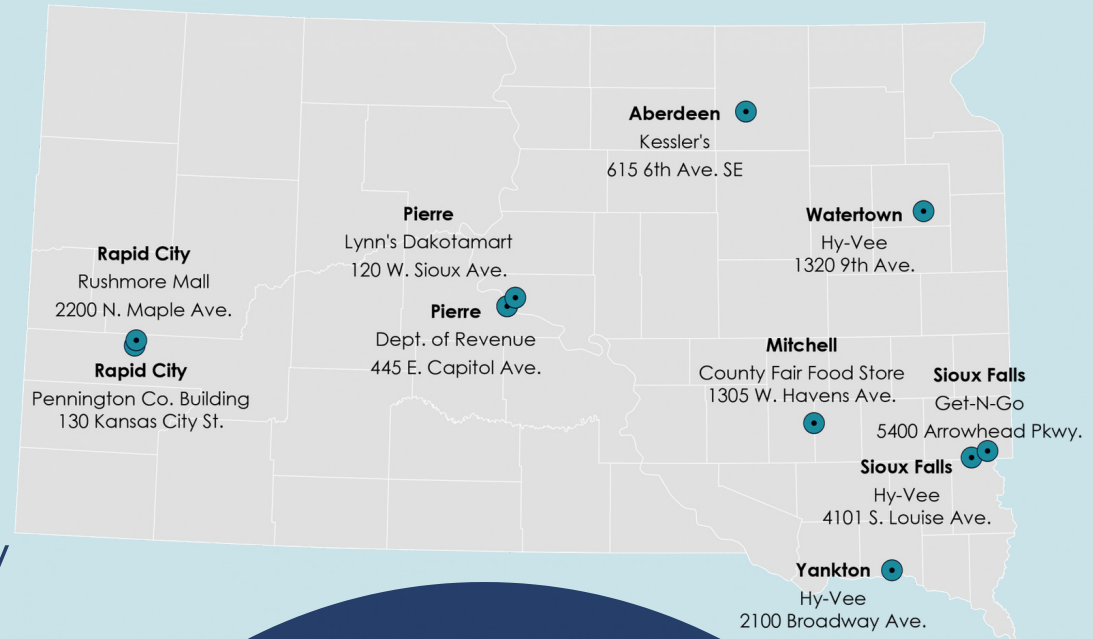
Renew On The Go!



In Fiscal Year 2019, more than 97,000 vehicle registrations were renewed through our self-service terminals (SST).

All you need is a credit card or check and a South Dakota ID to have your registration card and stickers printed in minutes!

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



Go online with MySDCars!

South Dakotans have no shortage of options when it comes to which license plates their vehicles feature. 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!

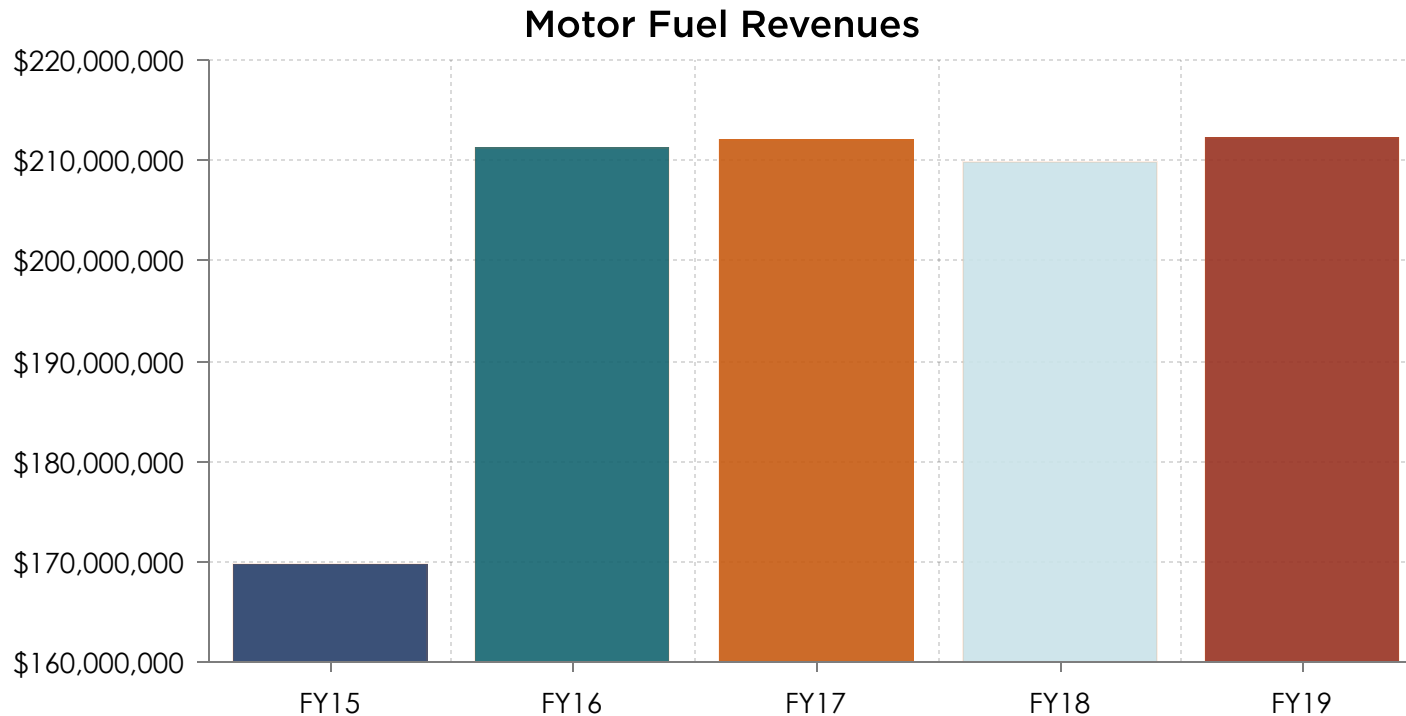
Did you know?

There are currently **142** different South Dakota license plates.



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 2019, total fuel tax revenues amounted to \$212,209,837. 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.



2015's Senate Bill 1 went into effect April 1, 2015. The bill featured increases in motor vehicle excise tax, licensing and registration fees for non-commercial vehicles, and the motor fuel excise tax.

Did you know?

In most cases, motor fuel tax is collected at the rack (the pipeline terminal)—which means the supplier remits the tax to the state prior to the customer's purchase.

Your price at the pump includes Federal and State taxes.



By the Numbers

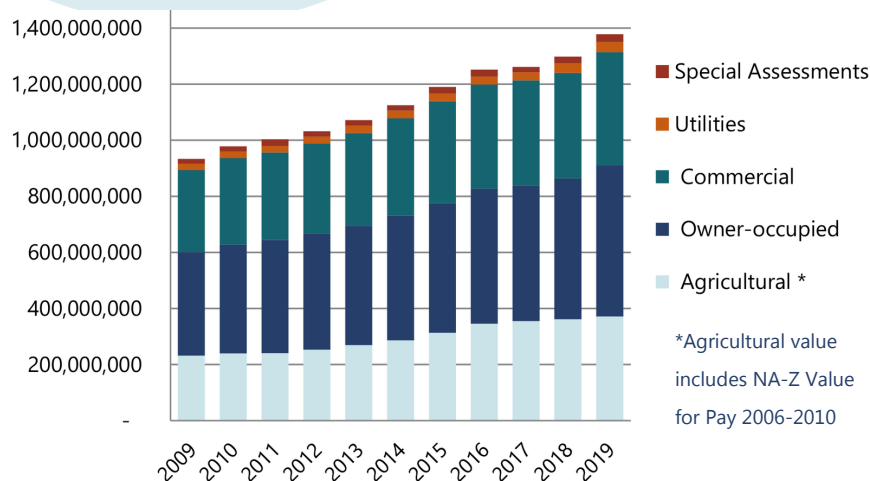
South Dakota has **16** different motor fuel license types and a total of **3,144** licensees.

Property Tax

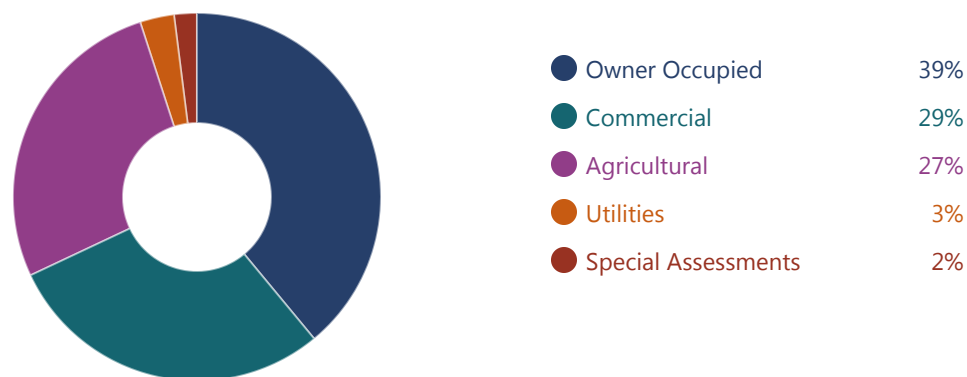
In 2019, South Dakota property owners paid more than \$1 billion to fund local governments and provide K-12 education for the state's children. The state does not collect or spend any property tax money. Each county administers its own property tax system. The department's primary role is to assist local 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 where the money collected is spent.

Who Paid

Property Tax Contribution

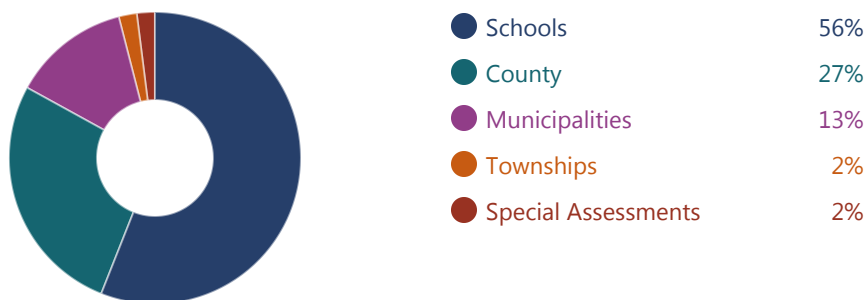


2019 Tax Contribution Breakdown

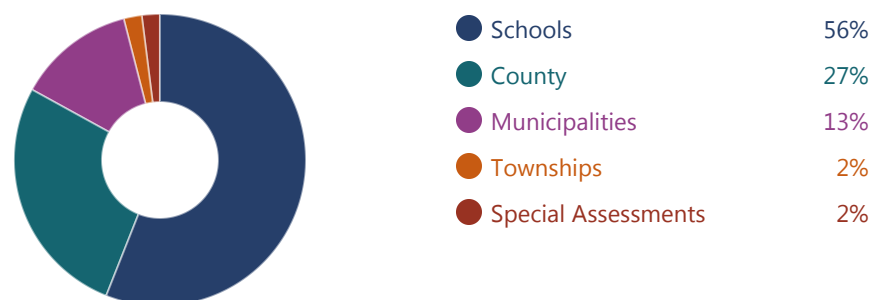


Tax Distribution Comparison

2009

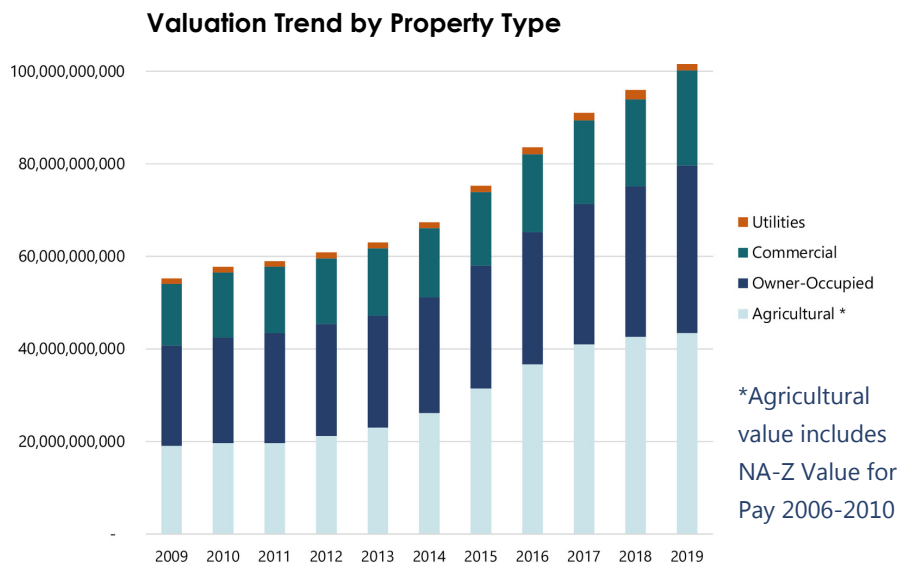


2019

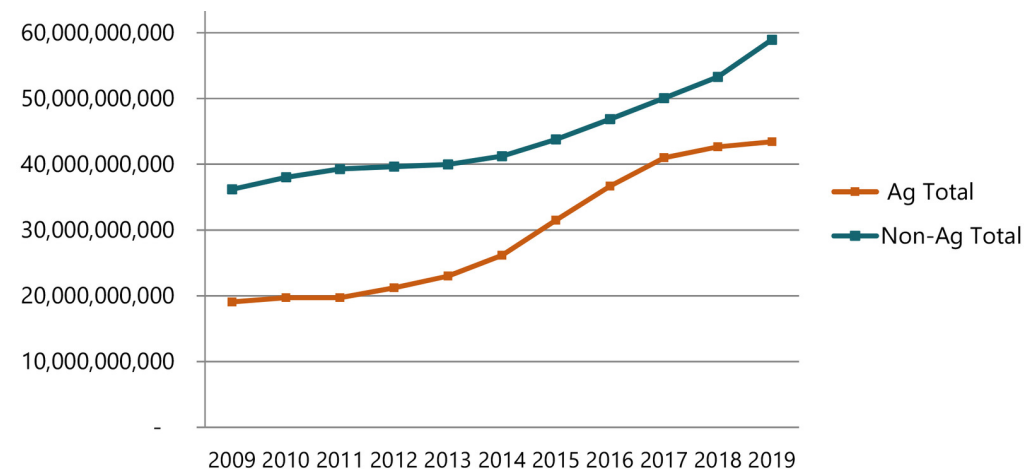


For specific dollar amounts for contributions and distributions, please see Appendix C

Taxable Valuations by Category: 2009-2019



Valuation Total in Ag vs. Non-Ag Properties



See Appendix B for taxable valuations by county

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://dor.sd.gov/TIFs.aspx>

Industrial (16 Active)

This classification includes an area where activities are recognized as industrial by zoning authorities.

Included is any factory or business whose primary function is the manufacturing or assembly of goods, the processing of raw materials, and the wholesale of products for resale.

Economic Development (121 Active)

This includes any area where there is or will be one or more businesses engaged in an activity defined as commercial or industrial by the governing body that has zoning authority over the land contained within a TIF district.

Local (44 Active)

This is the default classification.

Unless the TIF district meets the definition of an Industrial, Affordable Housing, or Economic TIF District, it is a Local TIF district.

Affordable Housing (3 Active)

This includes an area where the original selling price of all houses will be below the first-time home buyer purchase price limit as of the date the house is sold; OR
The monthly rental rate of all multifamily housing units in the district will be at or below the calculated rent for the state's 80% area median income as of the date the district is created, for a minimum of five years following the date of first occupancy.

Limits on Property Taxes

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. These caps limit the local governments' property tax collections to the amount they collected the previous year, plus small increases for inflation and new construction.

State Aid to Education Payments

Agricultural and owner-occupied 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 these 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 2020 are set statewide as follows:

Ag \$1.473/\$1,000 of value
Owner-Occupied \$3.296/\$1,000 of value
Other \$6.821/\$1,000 of value

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.

Combined Effect of Tax Caps and State Aid Payments

Historically, property taxes had increased at a rate of about 6% per year since 1947. Property tax caps and state aid to education payments have significantly slowed this increase. If the historical rate of property tax growth had continued through the 1990's and 2000's, current property owners would be paying over \$2.1 billion in property taxes per year. Instead, property owners are paying just over \$1.3 billion of property taxes per year. These programs were implemented in 1997.

Education

The Department of Revenue strives to educate our customers as well as work with our partners to ensure the best service possible for our customers. Our education program is an important aspect in achieving this goal. The department hosted a wide-range of seminars during Fiscal Year 2019, and we will continue to expand our educational lineup in the coming years.

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

Want to request a presentation? Visit our website, dor.sd.gov, then click on the Online Services button.

Our Seminars Cover:

- Sales and Use Tax
- Contractor's Excise Tax
- Bookkeeping
- Property Tax
- Gaming Tax
- Motor Vehicle Excise Tax
- Agriculture Business
- Home/Vacation Rentals
- Alcohol Tax

All of our seminars are free of charge.

Online Publications

Do you have an industry-specific question?

If so, our Tax Facts library may help! Our Tax Facts include a wide-range of topics, including everything from Advertising to Veterinarians!

Browse our library by visiting our website!

New Ways to Learn

In Fiscal Year 2019, the Department of Revenue debuted a new way to provide education!

With the implementation of a Learning Management System, we can now provide a greater variety of training to our employees and partners such as county officials.

The Learning Management System currently has more than 500 courses!

Fiscal Year 2019 By The Numbers

88

Tax Fact Publications

14

Events hosted by outside agencies

73

Total Seminars

1,005

Customers received training during Fiscal Year 2019.

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 anyone.

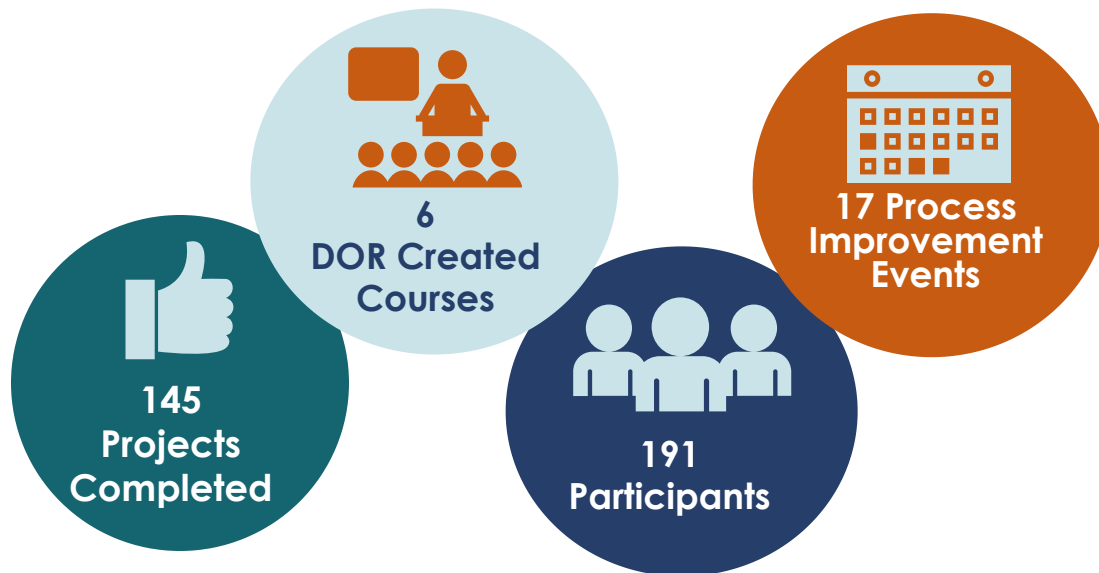
The Department of Revenue carried on this continuous improvement initiative through a variety of Lean trainings and activities.

Why Lean?

1. It promotes incremental changes over time.
2. It can dramatically improve the performance and effectiveness of processes.
3. It increases transparency to internal and external stakeholders.
4. It actively engages all employees.
5. It helps allocate more staff time to "mission critical" work.
6. It uses metrics and visual controls to provide rapid feedback to improve decision making and problem-solving.

Most commonly used Lean Tools

- Kaizen (to break to better) Event
- SIPOC Diagram
- Flow Chart / Process Map
- Lean Project Charter
- TIM U WOOD
- 5S
- Poka Yoke
- PICK Chart
- Plan-Do-Check-Act



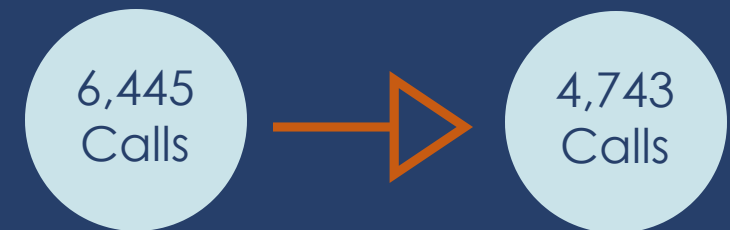
Lean Success

During Fiscal Year 2019, the Motor Vehicle Division conducted a Lean event in order to improve its title issuance process.

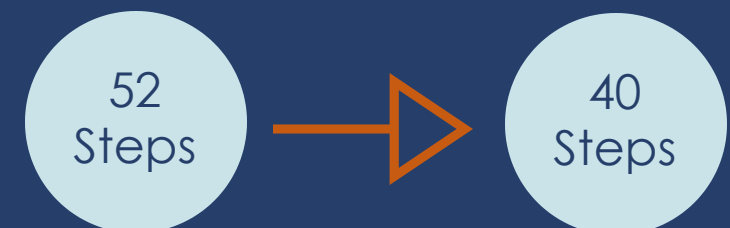
The goal of the event was to streamline title processing in order to decrease the duration of the process. This would not only improve customer service, but also decrease phone calls and mailings to aid staff efficiencies.

The before and after results of the event include:

Calls Per Month



Number of Steps in Process



| # | City | FY2019 | Sales/Use Tax | FY2018 | FY2019 | % Change |
|----|----------------|-----------|---------------|--------------|--------------|----------|
| | | MGRT Rate | Rate | | | |
| 1 | Aberdeen | 1.00% | 2.00% | \$18,992,261 | \$19,059,323 | 0.35% |
| 2 | Akaska | - | 2.00% | \$24,496 | \$26,991 | 10.19% |
| 3 | Alcester | - | 2.00% | \$214,153 | \$270,035 | 26.09% |
| 4 | Alexandria | - | 2.00% | \$129,427 | \$131,248 | 1.41% |
| 5 | Alpena | - | 1.00% | \$148,022 | \$165,457 | 11.78% |
| 6 | Andover | - | 2.00% | \$7,155 | \$7,499 | 4.80% |
| 7 | Arlington | - | 2.00% | \$494,794 | \$558,110 | 12.80% |
| 8 | Armour | - | 2.00% | \$278,111 | \$280,898 | 1.00% |
| 9 | Artesian | - | 2.00% | \$21,438 | \$20,919 | -2.42% |
| 10 | Ashton | - | 2.00% | \$15,642 | \$15,226 | -2.66% |
| 11 | Astoria | - | 2.00% | \$20,478 | \$21,067 | 2.87% |
| 12 | Aurora | - | 1.00% | \$82,431 | \$84,857 | 2.94% |
| 13 | Avon | - | 2.00% | \$192,106 | \$173,400 | -9.74% |
| 14 | Baltic | 1.00% | 2.00% | \$160,718 | \$173,228 | 7.78% |
| 15 | Belle Fourche | 1.00% | 2.00% | \$2,735,469 | \$2,879,969 | 5.28% |
| 16 | Belvidere | - | 2.00% | \$12,961 | \$13,622 | 5.10% |
| 17 | Beresford | 1.00% | 2.00% | \$965,048 | \$1,188,129 | 23.12% |
| 18 | Big Stone City | - | 2.00% | \$252,994 | \$339,696 | 34.27% |
| 19 | Bison | - | 2.00% | \$170,160 | \$125,594 | -26.19% |
| 20 | Blunt | 1.00% | 1.00% | \$45,130 | \$50,722 | 12.39% |
| 21 | Bonesteel | - | 2.00% | \$84,597 | \$79,800 | -5.67% |
| 22 | Bowdle | - | 2.00% | \$145,385 | \$218,906 | 50.57% |
| 23 | Box Elder | 1.00% | 2.00% | \$1,842,211 | \$2,139,808 | 16.15% |
| 24 | Bradley | - | 2.00% | \$19,479 | \$17,009 | -12.68% |
| 25 | Brandon | 1.00% | 2.00% | \$3,392,505 | \$3,451,410 | 1.74% |
| 26 | Brandt | - | 2.00% | \$22,546 | \$22,603 | 0.25% |
| 27 | Bridgewater | - | 2.00% | \$93,385 | \$94,197 | 0.87% |
| 28 | Bristol | - | 2.00% | \$72,761 | \$61,497 | -15.48% |
| 29 | Britton | 1.00% | 2.00% | \$749,346 | \$709,422 | -5.33% |
| 30 | Brookings | 1.00% | 2.00% | \$14,410,361 | \$15,031,930 | 4.31% |
| 31 | Bruce | - | 2.00% | \$35,190 | \$65,110 | 85.03% |
| 32 | Bryant | - | 2.00% | \$173,293 | \$190,136 | 9.72% |
| 33 | Buffalo | - | 2.00% | \$168,765 | \$208,739 | 23.69% |
| 34 | Buffalo Chip | - | 2.00% | \$68,785 | \$51,244 | -25.50% |
| 35 | Burke | - | 2.00% | \$308,831 | \$340,992 | 10.41% |
| 36 | Camp Crook | - | 1.00% | \$7,212 | \$7,817 | 8.39% |
| 37 | Canistota | 1.00% | 2.00% | \$188,224 | \$191,629 | 1.81% |
| 38 | Canova | - | 1.95% | \$27,953 | \$27,220 | -2.62% |
| 39 | Canton | 1.00% | 2.00% | \$1,165,803 | \$1,097,636 | -5.85% |
| 40 | Carthage | - | 2.00% | \$44,637 | \$38,695 | -13.31% |
| 41 | Castlewood | - | 2.00% | \$161,623 | \$156,994 | -2.86% |
| 42 | Cavour | - | 2.00% | \$28,364 | \$32,553 | 14.77% |
| 43 | Centerville | 1.00% | 2.00% | \$170,815 | \$179,095 | 4.85% |
| 44 | Central City | - | 2.00% | \$71,049 | \$81,379 | 14.54% |
| 45 | Chamberlain | 1.00% | 2.00% | \$1,511,497 | \$1,463,442 | -3.18% |
| 46 | Chancellor | 1.00% | 2.00% | \$75,940 | \$70,411 | -7.28% |
| 47 | Clark | - | 2.00% | \$448,519 | \$501,790 | 11.88% |
| 48 | Clear Lake | 1.00% | 2.00% | \$562,140 | \$568,919 | 1.21% |
| 49 | Colman | - | 2.00% | \$229,814 | \$194,766 | -15.25% |
| 50 | Colome | 1.00% | 2.00% | \$73,094 | \$81,086 | 10.93% |

| # | City | FY2019 | Sales/Use Tax | FY2018 | FY2019 | % Change |
|-----|-------------|-----------|---------------|-------------|-------------|----------|
| | | MGRT Rate | Rate | | | |
| 51 | Colton | 1.00% | 2.00% | \$145,220 | \$161,432 | 11.16% |
| 52 | Columbia | - | 2.00% | \$25,342 | \$25,891 | 2.16% |
| 53 | Conde | - | 2.00% | \$36,996 | \$51,283 | 38.62% |
| 54 | Corona | - | 2.00% | \$21,658 | \$21,520 | -0.64% |
| 55 | Corsica | 1.00% | 2.00% | \$309,913 | \$322,822 | 4.17% |
| 56 | Crooks | 1.00% | 2.00% | \$208,687 | \$189,894 | -9.01% |
| 57 | Custer | 1.00% | 2.00% | \$1,899,045 | \$1,889,998 | -0.48% |
| 58 | Dallas | 1.00% | 2.00% | \$50,473 | \$48,699 | -3.51% |
| 59 | Dante | - | 1.00% | \$5,879 | \$7,671 | 30.48% |
| 60 | Davis | - | 2.00% | \$16,203 | \$13,494 | -16.72% |
| 61 | De Smet | 1.00% | 2.00% | \$528,089 | \$590,953 | 11.90% |
| 62 | Deadwood | 1.00% | 2.00% | \$3,716,408 | \$3,792,675 | 2.05% |
| 63 | Dell Rapids | 1.00% | 2.00% | \$1,213,587 | \$1,222,886 | 0.77% |
| 64 | Delmont | - | 2.00% | \$43,757 | \$47,724 | 9.07% |
| 65 | Dimock | - | 2.00% | \$32,609 | \$64,759 | 98.59% |
| 66 | Doland | - | 2.00% | \$74,282 | \$56,153 | -24.41% |
| 67 | Dupree | - | 1.00% | \$69,280 | \$57,741 | -16.65% |
| 68 | Eagle Butte | 1.00% | 2.00% | \$435,711 | \$497,624 | 14.21% |
| 69 | Eden | - | 1.00% | \$22,114 | \$22,705 | 2.67% |
| 70 | Edgemont | 1.00% | 2.00% | \$317,815 | \$269,514 | -15.20% |
| 71 | Egan | - | 2.00% | \$47,333 | \$86,397 | 82.53% |
| 72 | Elk Point | 1.00% | 2.00% | \$559,684 | \$604,615 | 8.03% |
| 73 | Elkton | - | 2.00% | \$201,816 | \$215,420 | 6.74% |
| 74 | Emery | - | 2.00% | \$162,387 | \$169,174 | 4.18% |
| 75 | Estelline | - | 2.00% | \$196,960 | \$184,579 | -6.29% |
| 76 | Ethan | - | 2.00% | \$165,060 | \$74,588 | -54.81% |
| 77 | Eureka | - | 2.00% | \$321,853 | \$362,190 | 12.53% |
| 78 | Fairfax | - | 2.00% | \$30,651 | \$34,127 | 11.34% |
| 79 | Fairview | - | 2.00% | \$7,099 | \$7,780 | 9.60% |
| 80 | Faith | 1.00% | 2.00% | \$256,468 | \$264,780 | 3.24% |
| 81 | Faulkton | - | 2.00% | \$338,951 | \$325,388 | -4.00% |
| 82 | Flandreau | 1.00% | 2.00% | \$691,011 | \$726,284 | 5.10% |
| 83 | Florence | - | 2.00% | \$50,889 | \$50,414 | -0.93% |
| 84 | Fort Pierre | 1.00% | 2.00% | \$1,262,158 | \$1,293,684 | 2.50% |
| 85 | Frankfort | - | 2.00% | \$24,706 | \$24,478 | -0.92% |
| 86 | Frederick | - | 1.00% | \$23,815 | \$25,072 | 5.28% |
| 87 | Freeman | - | 2.00% | \$597,400 | \$609,328 | 2.00% |
| 88 | Garretson | 1.00% | 2.00% | \$400,056 | \$419,432 | 4.84% |
| 89 | Gary | - | 1.00% | \$50,265 | \$44,560 | -11.35% |
| 90 | Gayville | - | 2.00% | \$57,413 | \$54,094 | -5.78% |
| 91 | Geddes | - | 2.00% | \$64,075 | \$62,876 | -1.87% |
| 92 | Gettysburg | 1.00% | 2.00% | \$503,456 | \$545,152 | 8.28% |
| 93 | Glenham | - | 2.00% | \$30,328 | \$37,532 | 23.75% |
| 94 | Gregory | 1.00% | 2.00% | \$653,179 | \$707,534 | 8.32% |
| 95 | Grenville | - | 2.00% | \$16,345 | \$17,886 | 9.43% |
| 96 | Groton | 1.00% | 2.00% | \$571,877 | \$515,752 | -9.81% |
| 97 | Harrisburg | 1.00% | 2.00% | \$1,278,770 | \$1,444,462 | 12.96% |
| 98 | Harrold | - | 2.00% | \$74,031 | \$41,773 | -43.57% |
| 99 | Hartford | 1.00% | 2.00% | \$886,914 | \$974,270 | 9.85% |
| 100 | Hayti | - | 2.00% | \$96,902 | \$91,975 | -5.08% |

| # | City | FY2019 MGRT Rate | Sales/Use Tax Rate | FY2018 | FY2019 | % Change |
|-----|--------------|---------------------|-----------------------|-------------|-------------|----------|
| 101 | Hazel | - | 1.00% | \$16,513 | \$15,023 | -9.03% |
| 102 | Hecla | - | 1.00% | \$47,920 | \$45,503 | -5.04% |
| 103 | Henry | - | 1.00% | \$29,058 | \$30,465 | 4.84% |
| 104 | Hermosa | - | 2.00% | \$169,691 | \$182,379 | 7.48% |
| 105 | Herreid | - | 2.00% | \$202,923 | \$253,855 | 25.10% |
| 106 | Highmore | 1.00% | 2.00% | \$393,305 | \$409,448 | 4.10% |
| 107 | Hill City | 1.00% | 2.00% | \$1,101,304 | \$1,113,572 | 1.11% |
| 108 | Hitchcock | - | 1.00% | \$20,949 | \$20,474 | -2.27% |
| 109 | Hosmer | - | 2.00% | \$58,019 | \$61,622 | 6.21% |
| 110 | Hot Springs | 1.00% | 2.00% | \$1,629,162 | \$1,688,943 | 3.67% |
| 111 | Hoven | - | 2.00% | \$149,477 | \$158,201 | 5.84% |
| 112 | Howard | - | 2.00% | \$412,339 | \$386,116 | -6.36% |
| 113 | Hudson | - | 2.00% | \$188,229 | \$137,240 | -27.09% |
| 114 | Humboldt | 1.00% | 2.00% | \$195,544 | \$225,930 | 15.54% |
| 115 | Hurley | - | 2.00% | \$61,537 | \$65,760 | 6.86% |
| 116 | Huron | 1.00% | 2.00% | \$7,338,533 | \$7,353,152 | 0.20% |
| 117 | Interior | - | 1.90% | \$39,326 | \$49,607 | 26.14% |
| 118 | Ipswich | - | 2.00% | \$396,637 | \$458,371 | 15.56% |
| 119 | Irene | 1.00% | 2.00% | \$96,061 | \$96,304 | 0.25% |
| 120 | Iroquois | - | 1.00% | \$25,210 | \$32,761 | 29.95% |
| 121 | Isabel | - | 2.00% | \$69,530 | \$87,415 | 25.72% |
| 122 | Java | - | 2.00% | \$15,835 | \$18,066 | 14.09% |
| 123 | Jefferson | - | 2.00% | \$143,550 | \$144,719 | 0.81% |
| 124 | Kadoka | 1.00% | 2.00% | \$299,661 | \$345,932 | 15.44% |
| 125 | Kennebec | 1.00% | 2.00% | \$121,929 | \$191,429 | 57.00% |
| 126 | Keystone | 1.00% | 2.00% | \$1,060,418 | \$1,087,059 | 2.51% |
| 127 | Kimball | 1.00% | 2.00% | \$381,629 | \$392,913 | 2.96% |
| 128 | Kranzburg | - | 2.00% | \$29,200 | \$37,793 | 29.43% |
| 129 | La Bolt | - | 1.00% | \$13,685 | \$8,557 | -37.47% |
| 130 | Lake Andes | - | 2.00% | \$224,894 | \$235,210 | 4.59% |
| 131 | Lake City | - | 1.00% | \$7,620 | \$9,002 | 18.13% |
| 132 | Lake Norden | - | 2.00% | \$898,147 | \$2,359,927 | 162.76% |
| 133 | Lake Preston | - | 2.00% | \$176,359 | \$187,097 | 6.09% |
| 134 | Langford | - | 2.00% | \$73,788 | \$82,531 | 11.85% |
| 135 | Lead | 1.00% | 2.00% | \$845,004 | \$919,862 | 8.86% |
| 136 | Lemmon | 1.00% | 2.00% | \$640,849 | \$700,888 | 9.37% |
| 137 | Lennox | 1.00% | 2.00% | \$622,949 | \$617,326 | -0.90% |
| 138 | Leola | - | 2.00% | \$101,732 | \$99,020 | -2.67% |
| 139 | Lesterville | - | 2.00% | \$27,971 | \$27,873 | -0.35% |
| 140 | Letcher | 1.00% | 2.00% | \$38,173 | \$36,192 | -5.19% |
| 141 | Madison | 1.00% | 2.00% | \$3,221,371 | \$3,514,473 | 9.10% |
| 142 | Marion | - | 2.00% | \$284,791 | \$258,831 | -9.12% |
| 143 | Martin | 1.00% | 2.00% | \$506,536 | \$517,744 | 2.21% |
| 144 | McIntosh | - | 2.00% | \$37,326 | \$47,293 | 26.70% |
| 145 | McLaughlin | - | 2.00% | \$114,158 | \$243,858 | 113.62% |
| 146 | Mellette | - | 2.00% | \$57,135 | \$55,357 | -3.11% |
| 147 | Menno | - | 2.00% | \$239,338 | \$247,039 | 3.22% |
| 148 | Midland | - | 2.00% | \$74,439 | \$77,615 | 4.27% |
| 149 | Milbank | 1.00% | 2.00% | \$2,468,036 | \$2,903,281 | 17.64% |
| 150 | Miller | 1.00% | 2.00% | \$755,986 | \$834,099 | 10.33% |

| # | City | FY2019 MGRT Rate | Sales/Use Tax Rate | FY2018 | FY2019 | % Change |
|-----|-----------------------|---------------------|-----------------------|---------------|---------------|----------|
| 151 | Mission | - | 2.00% | \$488,193 | \$492,491 | 0.88% |
| 152 | Mitchell | 1.00% | 2.00% | \$12,008,802 | \$12,167,024 | 1.32% |
| 153 | Mobridge | 1.00% | 2.00% | \$1,720,248 | \$1,737,277 | 0.99% |
| 154 | Monroe | - | 2.00% | \$14,038 | \$12,140 | -13.52% |
| 155 | Montrose | - | 2.00% | \$76,130 | \$81,581 | 7.16% |
| 156 | Morristown | - | 1.50% | \$8,550 | \$13,365 | 56.31% |
| 157 | Mound City | - | 2.00% | \$18,240 | \$19,227 | 5.41% |
| 158 | Mount Vernon | 1.00% | 2.00% | \$82,651 | \$83,949 | 1.57% |
| 159 | Murdo | 1.00% | 2.00% | \$494,856 | \$516,067 | 4.29% |
| 160 | New Effington | - | 2.00% | \$44,203 | \$74,129 | 67.70% |
| 161 | New Underwood | - | 2.00% | \$103,936 | \$113,111 | 8.83% |
| 162 | Newell | - | 2.00% | \$218,151 | \$230,217 | 5.53% |
| 163 | Nisland | - | 2.00% | \$20,784 | \$20,810 | 0.13% |
| 164 | North Sioux City | 1.00% | 2.00% | \$3,593,121 | \$3,054,139 | -15.00% |
| 165 | Oacoma | 1.00% | 2.00% | \$604,237 | \$542,126 | -10.28% |
| 166 | Oldham | - | 2.00% | \$17,460 | \$34,174 | 95.72% |
| 167 | Olivet | - | 1.00% | \$8,461 | \$21,369 | 152.56% |
| 168 | Onida | - | 2.00% | \$283,647 | \$273,526 | -3.57% |
| 169 | Orient | - | 1.00% | \$14,286 | \$12,667 | -11.33% |
| 170 | Parker | - | 2.00% | \$343,454 | \$383,528 | 11.67% |
| 171 | Parkston | 1.00% | 2.00% | \$646,010 | \$610,000 | -5.57% |
| 172 | Peever | - | 2.00% | \$18,784 | \$19,805 | 5.44% |
| 173 | Philip | - | 2.00% | \$564,483 | \$554,928 | -1.69% |
| 174 | Pickstown | - | 2.00% | \$92,349 | \$92,150 | -0.21% |
| 175 | Piedmont | - | 2.00% | \$247,446 | \$286,689 | 15.86% |
| 176 | Pierpont | - | 2.00% | \$18,583 | \$19,622 | 5.59% |
| 177 | Pierre | 1.00% | 2.00% | \$8,240,550 | \$8,321,728 | 0.99% |
| 178 | Plankinton | - | 2.00% | \$212,086 | \$231,632 | 9.22% |
| 179 | Platte | 1.00% | 2.00% | \$700,486 | \$715,901 | 2.20% |
| 180 | Pollock | - | 2.00% | \$135,939 | \$165,101 | 21.45% |
| 181 | Presho | - | 2.00% | \$169,535 | \$170,785 | 0.74% |
| 182 | Pringle | - | 2.00% | \$22,740 | \$34,101 | 49.96% |
| 183 | Pukwana | - | 2.00% | \$45,930 | \$42,478 | -7.51% |
| 184 | Quinn | 1.00% | 1.00% | \$5,610 | \$5,965 | 6.33% |
| 185 | Ramona | - | 2.00% | \$28,856 | \$29,613 | 2.62% |
| 186 | Rapid City | 1.00% | 2.00% | \$60,555,817 | \$62,738,185 | 3.60% |
| 187 | Redfield | 1.00% | 2.00% | \$1,007,257 | \$1,023,280 | 1.59% |
| 188 | Reliance | 1.00% | 2.00% | \$60,944 | \$55,703 | -8.60% |
| 189 | Reville | - | 1.00% | \$19,632 | \$14,614 | -25.56% |
| 190 | Roscoe | - | 2.00% | \$111,061 | \$121,438 | 9.34% |
| 191 | Rosholt | - | 2.00% | \$79,034 | \$146,161 | 84.93% |
| 192 | Roslyn | - | 3.00% | \$45,510 | \$67,185 | 47.63% |
| 193 | Saint Lawrence | - | 2.00% | \$36,697 | \$42,972 | 17.10% |
| 194 | Salem | 1.00% | 2.00% | \$504,922 | \$542,870 | 7.52% |
| 195 | Scotland | - | 2.00% | \$343,738 | \$318,520 | -7.34% |
| 196 | Selby | - | 2.00% | \$238,925 | \$241,208 | 0.96% |
| 197 | Sherman | - | 1.00% | \$7,069 | \$5,541 | -21.62% |
| 198 | Sioux Falls | 1.00% | 2.00% | \$132,118,200 | \$138,414,201 | 4.77% |
| 199 | Sioux Falls - Lodging | - | 1.00% | \$869,229 | \$863,248 | -0.69% |
| 200 | Sisseton | 1.00% | 2.00% | \$1,168,572 | \$1,195,598 | 2.31% |

| # | City | FY2019 | Sales/Use | FY2018 | FY2019 | % Change |
|-----|--------------------|-----------|-----------|--------------|--------------|----------|
| | | MGRT Rate | Tax Rate | | | |
| 201 | South Shore | - | 1.00% | \$13,298 | \$13,207 | -0.69% |
| 202 | Spearfish | 1.00% | 2.00% | \$8,329,241 | \$8,819,394 | 5.88% |
| 203 | Spencer | - | 2.00% | \$20,072 | \$23,489 | 17.03% |
| 204 | Springfield | - | 2.00% | \$236,322 | \$219,956 | -6.93% |
| 205 | Stickney | - | 2.00% | \$120,767 | \$133,233 | 10.32% |
| 206 | Stratford | - | 2.00% | \$20,287 | \$18,113 | -10.72% |
| 207 | Sturgis | 1.00% | 2.00% | \$3,727,055 | \$3,838,417 | 2.99% |
| 208 | Summerset | 1.00% | 2.00% | \$692,803 | \$677,312 | -2.24% |
| 209 | Summit | - | 2.00% | \$147,320 | \$168,395 | 14.31% |
| 210 | Tabor | - | 2.00% | \$107,401 | \$108,668 | 1.18% |
| 211 | Tea | 1.00% | 2.00% | \$1,447,886 | \$1,617,221 | 11.70% |
| 212 | Timber Lake | - | 2.00% | \$181,836 | \$184,308 | 1.36% |
| 213 | Toronto | - | 2.00% | \$93,127 | \$95,719 | 2.78% |
| 214 | Trent | - | 2.00% | \$15,409 | \$21,905 | 42.16% |
| 215 | Tripp | - | 2.00% | \$148,435 | \$150,355 | 1.29% |
| 216 | Tulare | - | 1.00% | \$58,010 | \$85,249 | 46.95% |
| 217 | Tyndall | - | 2.00% | \$335,274 | \$345,192 | 2.96% |
| 218 | Utica | - | 1.00% | \$3,859 | \$6,607 | 71.21% |
| 219 | Valley Springs | - | 2.00% | \$106,954 | \$136,299 | 27.44% |
| 220 | Veblen | - | 2.00% | \$59,303 | \$71,654 | 20.83% |
| 221 | Vermillion | 1.00% | 2.00% | \$3,953,799 | \$4,302,361 | 8.82% |
| 222 | Viborg | 1.00% | 2.00% | \$284,878 | \$310,576 | 9.02% |
| 223 | Volga | - | 2.00% | \$515,518 | \$546,010 | 5.91% |
| 224 | Volin | - | 2.00% | \$27,765 | \$21,326 | -23.19% |
| 225 | Wagner | - | 2.00% | \$768,129 | \$783,024 | 1.94% |
| 226 | Wakonda | - | 2.00% | \$83,104 | \$78,337 | -5.74% |
| 227 | Wall | 1.00% | 2.00% | \$1,288,785 | \$1,283,090 | -0.44% |
| 228 | Wallace | - | 1.00% | \$10,202 | \$9,647 | -5.44% |
| 229 | Ward | - | 2.00% | \$19,464 | \$22,672 | 16.48% |
| 230 | Warner | - | 2.00% | \$64,323 | \$59,728 | -7.14% |
| 231 | Wasta | - | 1.00% | \$4,275 | \$4,894 | 14.48% |
| 232 | Watertown | 1.00% | 2.00% | \$15,840,486 | \$16,531,837 | 4.36% |
| 233 | Waubay | - | 2.00% | \$125,015 | \$128,936 | 3.14% |
| 234 | Webster | 1.00% | 2.00% | \$1,229,777 | \$1,101,387 | -10.44% |
| 235 | Wentworth | - | 2.00% | \$53,345 | \$73,732 | 38.22% |
| 236 | Wessington | - | 2.00% | \$71,634 | \$78,350 | 9.38% |
| 237 | Wessington Springs | - | 2.00% | \$357,861 | \$370,379 | 3.50% |
| 238 | Westport | - | 2.00% | \$17,908 | \$23,821 | 33.02% |
| 239 | White | - | 2.00% | \$76,703 | \$90,252 | 17.66% |
| 240 | White Lake | 1.00% | 2.00% | \$127,350 | \$134,814 | 5.86% |
| 241 | White River | - | 2.00% | \$145,674 | \$141,954 | -2.55% |
| 242 | Whitewood | 1.00% | 2.00% | \$313,077 | \$305,567 | -2.40% |
| 243 | Willow Lake | - | 2.00% | \$84,105 | \$84,263 | 0.19% |
| 244 | Wilmot | - | 2.00% | \$132,087 | \$145,593 | 10.23% |
| 245 | Winner | 1.00% | 2.00% | \$1,715,692 | \$1,776,321 | 3.53% |
| 246 | Witten | - | 2.00% | \$7,451 | \$7,576 | 1.68% |
| 247 | Wolsey | - | 2.00% | \$118,086 | \$140,742 | 19.19% |
| 248 | Wood | - | 2.00% | \$15,212 | \$10,926 | -28.17% |
| 249 | Woonsocket | - | 2.00% | \$206,551 | \$222,039 | 7.50% |
| 250 | Worthing | 1.00% | 2.00% | \$118,605 | \$133,873 | 12.87% |
| 251 | Yale | - | 1.00% | \$11,837 | \$12,719 | 7.45% |
| 252 | Yankton | 1.00% | 2.00% | \$9,924,350 | \$10,277,764 | 3.56% |

Statewide Totals

During Fiscal Year 2019, \$394,329,730 in municipal taxes were collected throughout the state. This is a 4.24% increase from Fiscal Year 2018's total of \$378,292,963.



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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, commercial property, and utility property.

| County | Ag Real Valuation | Owner-Occupied Valuation | Other Valuation | Total Valuation |
|-------------|-------------------|--------------------------|-----------------|-----------------|
| Aurora | \$707,028,837 | \$61,033,347 | \$37,593,266 | \$805,655,450 |
| Beadle | \$1,463,582,243 | \$589,623,757 | \$335,583,657 | \$2,388,789,657 |
| Bennett | \$181,715,323 | \$29,139,097 | \$16,544,138 | \$227,398,558 |
| Bon Homme | \$696,695,621 | \$147,285,505 | \$63,021,249 | \$907,002,375 |
| Brookings | \$1,016,309,410 | \$1,280,863,590 | \$824,561,970 | \$3,121,734,970 |
| Brown | \$1,781,185,818 | \$1,550,759,469 | \$828,536,648 | \$4,160,481,935 |
| Brule | \$761,907,850 | \$164,524,897 | \$131,038,783 | \$1,057,471,530 |
| Buffalo | \$185,975,691 | \$2,562,608 | \$1,806,299 | \$190,344,598 |
| Butte | \$307,923,282 | \$367,686,874 | \$197,741,735 | \$873,351,891 |
| Campbell | \$619,541,935 | \$39,638,648 | \$30,678,998 | \$689,859,581 |
| Charles Mix | \$1,021,235,260 | \$207,067,631 | \$158,061,606 | \$1,386,364,497 |
| Clark | \$1,037,208,173 | \$89,075,975 | \$46,255,896 | \$1,172,540,044 |
| Clay | \$593,757,456 | \$368,248,235 | \$225,806,019 | \$1,187,811,710 |
| Codington | \$679,460,117 | \$1,311,298,116 | \$791,032,664 | \$2,781,790,897 |
| Corson | \$497,013,918 | \$15,195,187 | \$20,045,017 | \$532,254,122 |
| Custer | \$148,596,938 | \$623,120,275 | \$375,047,521 | \$1,146,764,734 |
| Davison | \$497,210,350 | \$758,988,275 | \$540,489,218 | \$1,796,687,843 |
| Day | \$937,846,840 | \$198,367,214 | \$170,286,689 | \$1,306,500,743 |
| Deuel | \$676,850,275 | \$149,612,087 | \$79,667,169 | \$906,129,531 |
| Dewey | \$310,014,761 | \$21,600,623 | \$24,628,576 | \$356,243,960 |
| Douglas | \$512,422,360 | \$68,223,890 | \$32,193,295 | \$612,839,545 |
| Edmunds | \$1,082,273,713 | \$131,228,998 | \$108,147,391 | \$1,321,650,102 |
| Fall River | \$142,763,610 | \$278,862,350 | \$174,055,640 | \$595,681,600 |
| Faulk | \$999,707,932 | \$36,911,793 | \$20,372,561 | \$1,056,992,286 |
| Grant | \$672,618,597 | \$221,500,348 | \$123,676,896 | \$1,017,795,841 |
| Gregory | \$481,783,621 | \$102,712,688 | \$64,353,199 | \$648,849,508 |
| Haakon | \$488,400,592 | \$42,753,478 | \$42,908,767 | \$574,062,837 |
| Hamlin | \$722,859,047 | \$268,448,618 | \$193,555,697 | \$1,184,863,362 |
| Hand | \$1,381,723,111 | \$89,667,806 | \$56,213,681 | \$1,527,604,598 |
| Hanson | \$517,451,891 | \$123,338,428 | \$38,044,481 | \$678,834,800 |
| Harding | \$288,540,428 | \$30,554,002 | \$52,287,990 | \$371,382,420 |
| Hughes | \$463,877,171 | \$821,830,444 | \$442,349,070 | \$1,728,056,685 |
| Hutchinson | \$1,099,925,219 | \$189,607,014 | \$81,967,937 | \$1,371,500,170 |

| County | Ag Real Valuation | Occupied Valuation | Other Valuation | Total Valuation |
|---------------|-------------------|--------------------|-----------------|------------------|
| Hyde | \$623,954,752 | \$29,823,706 | \$28,549,219 | \$682,327,677 |
| Jackson | \$281,635,708 | \$25,642,466 | \$22,668,634 | \$329,946,808 |
| Jerauld | \$488,651,652 | \$45,011,155 | \$39,279,843 | \$572,942,650 |
| Jones | \$297,578,253 | \$17,871,197 | \$19,588,741 | \$335,038,191 |
| Kingsbury | \$1,092,948,220 | \$170,697,671 | \$96,468,479 | \$1,360,114,370 |
| Lake | \$794,360,545 | \$507,878,108 | \$298,899,915 | \$1,601,138,568 |
| Lawrence | \$63,551,824 | \$1,436,810,936 | \$1,284,458,615 | \$2,784,821,375 |
| Lincoln | \$773,530,178 | \$4,152,574,698 | \$1,679,549,274 | \$6,605,654,150 |
| Lyman | \$645,108,326 | \$64,996,542 | \$82,773,022 | \$792,877,890 |
| Marshall | \$797,248,394 | \$170,759,373 | \$103,688,010 | \$1,071,695,777 |
| Mc Cook | \$788,936,805 | \$201,328,106 | \$62,353,712 | \$1,052,618,623 |
| Mc Pherson | \$680,646,390 | \$52,781,138 | \$19,530,979 | \$752,958,507 |
| Meade | \$631,213,039 | \$1,352,014,789 | \$498,689,046 | \$2,481,916,874 |
| Mellette | \$218,956,487 | \$18,033,785 | \$11,704,616 | \$248,694,888 |
| Miner | \$659,228,529 | \$40,023,218 | \$22,307,258 | \$721,559,005 |
| Minnehaha | \$917,963,157 | \$9,103,184,887 | \$5,791,831,787 | \$15,812,979,831 |
| Moody | \$813,758,825 | \$208,969,190 | \$57,596,225 | \$1,080,324,240 |
| Oglala Lakota | \$45,203,580 | \$3,596,880 | \$7,402,770 | \$56,203,230 |
| Pennington | \$380,835,360 | \$5,301,863,244 | \$3,892,888,124 | \$9,575,586,728 |
| Perkins | \$655,020,688 | \$64,829,583 | \$50,154,420 | \$770,004,691 |
| Potter | \$772,399,538 | \$76,906,881 | \$66,566,543 | \$915,872,962 |
| Roberts | \$824,612,658 | \$197,183,439 | \$132,404,313 | \$1,154,200,410 |
| Sanborn | \$543,814,189 | \$60,289,571 | \$25,771,225 | \$629,874,985 |
| Spink | \$1,785,915,806 | \$154,776,429 | \$103,048,047 | \$2,043,740,282 |
| Stanley | \$305,612,823 | \$177,554,605 | \$106,226,465 | \$589,393,893 |
| Sully | \$906,325,341 | \$62,410,642 | \$102,397,755 | \$1,071,133,738 |
| Todd | \$169,342,205 | \$15,752,590 | \$13,367,985 | \$198,462,780 |
| Tripp | \$838,585,959 | \$121,240,198 | \$78,226,069 | \$1,038,052,226 |
| Turner | \$871,259,675 | \$393,045,515 | \$159,386,340 | \$1,423,691,530 |
| Union | \$676,124,600 | \$1,036,572,822 | \$422,689,638 | \$2,135,387,060 |
| Walworth | \$584,922,943 | \$157,333,688 | \$102,927,499 | \$845,184,130 |
| Yankton | \$658,325,145 | \$944,472,128 | \$483,083,927 | \$2,085,881,200 |
| Ziebach | \$306,139,472 | \$3,761,452 | \$8,156,964 | \$318,057,888 |

Figures listed are for 2019 valuations that are payable in 2020.

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 |
|--------------------|----------------|------------|----------------|------------|-------------|------------|------------|------------|---------------------|------------|---------------|
| 2010 | 239,627,362 | 24.50 | 388,867,662 | 39.76 | 307,499,562 | 31.44 | 23,463,130 | 2.40 | 18,467,990 | 1.89 | 977,925,706 |
| 2011 | 240,496,832 | 23.97 | 403,337,138 | 40.21 | 312,194,141 | 31.12 | 22,646,984 | 2.26 | 24,485,447 | 2.44 | 1,003,160,542 |
| 2012 | 252,715,223 | 24.50 | 414,066,249 | 40.14 | 321,656,276 | 31.18 | 24,275,738 | 2.35 | 18,819,754 | 1.82 | 1,031,533,239 |
| 2013 | 269,377,688 | 25.14 | 424,725,465 | 39.64 | 331,147,206 | 30.91 | 26,337,906 | 2.46 | 19,768,706 | 1.85 | 1,071,356,971 |
| 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 | 26.93 | 538,037,388 | 39.05 | 404,346,700 | 29.34 | 36,362,901 | 2.64 | 28,040,960 | 2.04 | 1,377,930,656 |

*Agricultural property taxes include NA-Z taxes for Pay 2006 to 2010.

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 |
|----------------------|-------------|------------|----------------|------------|-------------|------------|------------|------------|---------------------|------------|---------------|
| 2010 | 267,475,363 | 27.35 | 131,066,116 | 13.40 | 546,181,894 | 55.85 | 14,734,342 | 1.51 | 18,467,990 | 1.89 | 977,925,706 |
| 2011 | 268,440,562 | 26.76 | 133,749,586 | 13.33 | 560,022,922 | 55.83 | 16,462,026 | 1.64 | 24,485,447 | 2.44 | 1,003,160,542 |
| 2012 | 281,180,299 | 27.26 | 139,272,206 | 13.50 | 574,213,937 | 55.67 | 18,047,044 | 1.75 | 18,819,754 | 1.82 | 1,031,533,239 |
| 2013 | 296,987,309 | 27.72 | 145,762,092 | 13.61 | 589,839,803 | 55.06 | 18,999,061 | 1.77 | 19,768,706 | 1.85 | 1,071,356,971 |
| 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 | 26.63 | 184,782,655 | 13.41 | 775,920,231 | 56.31 | 22,241,816 | 1.61 | 28,040,960 | 2.04 | 1,377,930,656 |

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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 - 14 South Main, Suite 1-C, 605-626-2218

Deadwood Gaming Office - 87 Sherman Street, 605-578-3074

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

Rapid City Revenue Office - 1520 Haines Avenue, Suite 3, 605-394-2332

Rapid City Lottery Office - 1000 Cambell Street, Suite 2, 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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Lori Haupt



Betty Morford

South Dakota Department of Revenue
445 East Capitol Avenue Pierre, SD 57501
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Ryan Conway-Hay