



Tax Rate History

<http://dor.sd.gov/> - 1.800.829.9188

Base Sales and Use Tax Rate Chapter 10-45

1935:	2%	July 1981 to April 1987:	4%
1965:	3%	May 1987 to February 1988:	5%
July 1969 to April 1980:	4%	March 1988 to May 2016:	4%
May 1980 to June 1981:	5%	June 2016 to Present	4.5%

Agricultural Machinery 10-46E as of April 2006. Previously in 10-45

July 1978 to March 1980:	2%	April 1980 to June 1981:	4%
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Oil & Gas Field Services Chapter 10-45

July 1982 to June 1988:	2%	January 2006 to May 2016:	4%
July 1988 to December 2005:	3%		

Amusement Device Tax Chapter 10-58

July 1985 to June 1991:	3%	July 1991 to May 2016:	4%
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Municipal Tax Chapter 10-52

1969	1-2%
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Municipal Gross Receipts Tax Chapter 10-52A as of July 2002. Previously in 10-52.

1983:	1%
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Tourism Tax Chapter 10-45D as of July 2002. Previously in 10-52.

July 1985 to June 2009:	1%	July 2009 to Present:	1.5%
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Contractors' Excise Tax Chapter 10-45D as of July 2002. Previously in 10-52.

July 1979 to June 1980:	4% <i>*on taxable receipts</i>	July 1984 to June 1995:	1.5% <i>*utility projects</i>
July 1980 to June 1984:	1.5% <i>*calculation change</i>	July 1995 to Present:	2% <i>*all projects</i>
July 1984 to June 1995:	2% <i>*non-utility projects</i>		