

RV-1948  
Revised  
05/09

## Church Use Tax Return

South Dakota Department of Revenue & Regulation  
445 E. Capitol Avenue | Pierre, SD 57501-3100 | 1-800-TAX-9188

Contact Person \_\_\_\_\_ Telephone Number \_\_\_\_\_

Church Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Did your church make any purchases of non-taxed items or services during the period of July 1, 2008 through June 30, 2009? Yes \_\_\_\_\_ No \_\_\_\_\_

If you marked "Yes" to the above, please complete the tax calculations below. Please date, sign, and return this form to the address listed below.

If you marked "No" to the above, please date, sign, and return this form in the enclosed envelope.

### State Tax Calculations:

State Use Taxable Amount \$ \_\_\_\_\_ x 4% = \$ \_\_\_\_\_

### City Tax Calculations: (see enclosed listing - use the code that has the asterisk indicator)

* Code	City	Taxable Amount	Rate	Tax
_____	_____	_____	x _____	= _____

Total Tax Due (State + City) \$ \_\_\_\_\_

Please make check payable to the SD State Treasurer.

Preparer signature \_\_\_\_\_

Date \_\_\_\_\_

If you have any questions, contact: South Dakota Department of Revenue & Regulation  
445 East Capitol Avenue  
Pierre, SD 57501  
1-800-829-9188  
bustax@state.sd.us  
www.state.sd.us/drr

**Return Due: July 31, 2009**

# EFFECTIVE JULY - DECEMBER 2009 MUNICIPAL SALES TAX RATE CHART

City	Code	Rate	City	Code	Rate	City	Code	Rate	City	Code	Rate
Aberdeen*	001-2	2.00	Eagle Butte*	102-2	2.00	Lead*	204-2	2.00	South Shore*	333-2	1.00
<b>Aberdeen</b>	<b>001-1</b>	<b>1.00</b>	<b>Eagle Butte</b>	<b>102-1</b>	<b>1.00</b>	<b>Lead</b>	<b>204-1</b>	<b>1.00</b>	Spearfish*	334-2	2.00
Akaska*	004-2	2.00	Eden*	103-2	1.00	Lemmon*	206-2	2.00	<b>Spearfish</b>	<b>334-1</b>	<b>1.00</b>
Alcester*	006-2	2.00	Edgemont*	104-2	2.00	Lennox*	207-2	2.00	Spencer*	335-2	2.00
Alexandria*	007-2	2.00	<b>Edgemont</b>	<b>104-1</b>	<b>1.00</b>	Leola*	208-2	2.00	Springfield*	336-2	2.00
Alpena*	009-2	1.00	Egan*	105-2	2.00	Lesterville	209-2	1.00	Stickney*	337-2	2.00
Andover*	011-2	2.00	Elk Point*	106-2	2.00	Letcher*	210-2	2.00	Stratford*	340-2	1.00
Arlington*	013-2	2.00	<b>Elk Point</b>	<b>106-1</b>	<b>1.00</b>	<b>Letcher</b>	<b>210-1</b>	<b>1.00</b>	Sturgis*	341-2	2.00
Armour*	014-2	2.00	Elkton*	107-2	2.00	Madison*	221-2	2.00	<b>Sturgis</b>	<b>341-1</b>	<b>1.00</b>
Artesian*	015-2	2.00	Emery*	110-2	2.00	<b>Madison</b>	<b>221-1</b>	<b>1.00</b>	Summerset*	425-2	2.00
Ashton*	016-2	1.00	Estelline*	113-2	2.00	Marion*	226-2	2.00	<b>Summerset</b>	<b>425-1</b>	<b>1.00</b>
Astoria*	017-2	1.00	Ethan*	114-2	2.00	Martin*	227-2	2.00	Summit*	342-2	2.00
Aurora*	019-2	1.00	Eureka*	115-2	2.00	<b>Martin</b>	<b>227-1</b>	<b>1.00</b>	Tabor*	343-2	2.00
Avon*	020-2	2.00	Faith*	119-2	2.00	McCook Lake*	<b>Report Under</b>		Tea*	344-2	2.00
Baltic*	022-2	2.00	<b>Faith</b>	<b>119-1</b>	<b>1.00</b>		<b>North Sioux City</b>		<b>Tea</b>	<b>344-1</b>	<b>1.00</b>
<b>Baltic</b>	<b>022-1</b>	<b>1.00</b>	Faulkton*	121-2	2.00	McIntosh*	219-2	2.00	Timber Lake*	345-2	2.00
Belle Fourche*	027-2	2.00	Flandreau*	125-2	2.00	McLaughlin*	220-2	1.00	Toronto*	347-2	1.00
<b>Belle Fourche</b>	<b>027-1</b>	<b>1.00</b>	<b>Flandreau</b>	<b>125-1</b>	<b>1.00</b>	Menno*	233-2	2.00	Trent*	349-2	1.00
Belvidere*	028-2	2.00	Florence*	126-2	2.00	Midland*	234-2	2.00	Tripp*	350-2	2.00
Beresford*	029-2	2.00	Fort Pierre*	129-2	2.00	Milbank*	235-2	2.00	Tulare*	351-2	1.00
<b>Beresford</b>	<b>029-1</b>	<b>1.00</b>	<b>Fort Pierre</b>	<b>129-1</b>	<b>1.00</b>	<b>Milbank</b>	<b>235-1</b>	<b>1.00</b>	Tyndall*	355-2	2.00
Big Stone City*	031-2	2.00	Frederick*	132-2	1.00	Miller*	237-2	2.00	Valley Springs*	359-2	2.00
Bison*	032-2	2.00	Freeman*	133-2	2.00	Mission*	239-2	2.00	Veblen*	360-2	1.00
Blunt*	034-2	1.00	Garretson*	138-2	2.00	Mitchell*	242-2	2.00	Vermillion*	362-2	2.00
<b>Blunt</b>	<b>034-1</b>	<b>1.00</b>	<b>Garretson</b>	<b>138-1</b>	<b>1.00</b>	<b>Mitchell</b>	<b>242-1</b>	<b>1.00</b>	<b>Vermillion</b>	<b>362-1</b>	<b>1.00</b>
Bonesteel*	035-2	2.00	Gary*	139-2	1.00	Mobridge*	243-2	2.00	Viborg*	363-2	2.00
Bowdle*	036-2	2.00	Gayville*	140-2	2.00	<b>Mobridge</b>	<b>243-1</b>	<b>1.00</b>	<b>Viborg</b>	<b>363-1</b>	<b>1.00</b>
Box Elder*	037-2	2.00	Geddes*	141-2	2.00	Monroe*	244-2	1.00	Volga*	367-2	1.00
<b>Box Elder</b>	<b>037-1</b>	<b>1.00</b>	Gettysburg*	142-2	2.00	Montrose*	245-2	2.00	Volin*	368-2	1.00
Brandon*	039-2	2.00	<b>Gettysburg</b>	<b>142-1</b>	<b>1.00</b>	Morristown*	246-2	1.00	Wagner*	369-2	2.00
<b>Brandon</b>	<b>039-1</b>	<b>1.00</b>	Glenham*	145-2	2.00	Mound City*	247-2	2.00	Wakonda*	370-2	1.00
Brandt*	040-2	2.00	Gregory*	147-2	2.00	Mount Vernon*	248-2	2.00	Wall*	372-2	2.00
Bridgewater*	042-2	2.00	<b>Gregory</b>	<b>147-1</b>	<b>1.00</b>	<b>Mount Vernon</b>	<b>248-1</b>	<b>1.00</b>	<b>Wall</b>	<b>372-1</b>	<b>1.00</b>
Bristol*	043-2	2.00	Grenville*	148-2	2.00	Murdo*	250-2	2.00	Ward*	375-2	2.00
Britton*	044-2	2.00	Groton*	149-2	2.00	<b>Murdo</b>	<b>250-1</b>	<b>1.00</b>	Warner*	376-2	2.00
<b>Britton</b>	<b>044-1</b>	<b>1.00</b>	<b>Groton</b>	<b>149-1</b>	<b>1.00</b>	New Underwood*	254-2	2.00	Wasta*	377-2	1.00
Brookings*	045-2	2.00	Harrisburg*	151-2	2.00	Newell*	255-2	2.00	Watertown*	379-2	2.00
<b>Brookings</b>	<b>045-1</b>	<b>1.00</b>	<b>Harrisburg</b>	<b>151-1</b>	<b>1.00</b>	Nisland*	256-2	2.00	<b>Watertown</b>	<b>379-1</b>	<b>1.00</b>
Bryant*	047-2	2.00	Harrold*	153-2	2.00	North Sioux City*	258-2	2.00	Waubay*	380-2	2.00
Buffalo*	048-2	1.00	Hartford*	154-2	2.00	<b>North Sioux City</b>	<b>258-1</b>	<b>1.00</b>	Webster*	382-2	2.00
Burke*	053-2	2.00	<b>Hartford</b>	<b>154-1</b>	<b>1.00</b>	Oacoma*	261-2	2.00	<b>Webster</b>	<b>382-1</b>	<b>1.00</b>
Canistota*	055-2	2.00	Hayti*	156-2	2.00	<b>Oacoma</b>	<b>261-1</b>	<b>1.00</b>	Wentworth*	383-2	2.00
<b>Canistota</b>	<b>055-1</b>	<b>1.00</b>	Hazel*	157-2	1.00	Olivet*	267-2	1.00	Wessington*	384-2	1.00
Canova*	056-2	1.95	Hecla*	158-2	1.00	Onida*	269-2	2.00	Wessington Springs*	385-2	2.00
Canton*	057-2	2.00	Henry*	159-2	1.00	Orient*	272-2	1.00	White*	388-2	2.00
Carthage*	061-2	2.00	Hermosa*	160-2	2.00	Parker*	276-2	2.00	White Lake*	389-2	2.00
Castlewood*	062-2	2.00	Herreid*	161-2	2.00	Parkston*	277-2	2.00	<b>White Lake</b>	<b>389-1</b>	<b>1.00</b>
Centerville*	065-2	2.00	Highmore*	164-2	2.00	<b>Parkston</b>	<b>277-1</b>	<b>1.00</b>	White River*	391-2	2.00
<b>Centerville</b>	<b>065-1</b>	<b>1.00</b>	<b>Highmore</b>	<b>164-1</b>	<b>1.00</b>	Philip*	280-2	2.00	Whitewood*	393-2	2.00
Central City*	066-2	2.00	Hill City*	165-2	2.00	Pickstown*	281-2	2.00	<b>Whitewood</b>	<b>393-1</b>	<b>1.00</b>
Chamberlain*	067-2	2.00	<b>Hill City</b>	<b>165-1</b>	<b>1.00</b>	Piedmont*	282-2	2.00	Willow Lake*	394-2	2.00
<b>Chamberlain</b>	<b>067-1</b>	<b>1.00</b>	Hitchcock*	166-2	1.00	Pierpont	283-2	2.00	Wilmot*	395-2	2.00
Chancellor*	068-2	2.00	Hosmer*	168-2	1.00	Pierre*	284-2	2.00	Winner*	397-2	2.00
<b>Chancellor</b>	<b>068-1</b>	<b>1.00</b>	Hot Springs*	169-2	2.00	<b>Pierre</b>	<b>284-1</b>	<b>1.00</b>	<b>Winner</b>	<b>397-1</b>	<b>1.00</b>
Clark*	073-2	2.00	<b>Hot Springs</b>	<b>169-1</b>	<b>1.00</b>	Plankinton*	286-2	2.00	Witten*	398-2	2.00
Clear Lake*	075-2	2.00	Hoven*	171-2	2.00	Platte*	287-2	2.00	Wolsey*	399-2	2.00
<b>Clear Lake</b>	<b>075-1</b>	<b>1.00</b>	Howard*	172-2	2.00	<b>Platte</b>	<b>287-1</b>	<b>1.00</b>	Woonsocket*	401-2	2.00
Colman*	076-2	2.00	Hudson*	174-2	2.00	Pollock*	288-2	2.00	Worthing*	402-2	2.00
Colome*	077-2	2.00	Humboldt*	175-2	2.00	Presho*	291-2	2.00	<b>Worthing</b>	<b>402-1</b>	<b>1.00</b>
Colton*	078-2	2.00	<b>Humboldt</b>	<b>175-1</b>	<b>1.00</b>	Pringle*	292-2	2.00	Yankton*	405-2	2.00
<b>Colton</b>	<b>078-1</b>	<b>1.00</b>	Hurley*	176-2	2.00	Quinn*	295-2	1.00	<b>Yankton</b>	<b>405-1</b>	<b>1.00</b>
Corona*	081-2	2.00	Huron*	177-2	2.00	<b>Quinn</b>	<b>295-1</b>	<b>1.00</b>	<b>Tribal Taxes</b>		
Corsica*	082-2	2.00	<b>Huron</b>	<b>177-1</b>	<b>1.00</b>	Ramona*	297-2	1.00	Cheyenne Sales	408-4	4.00
<b>Corsica</b>	<b>082-1</b>	<b>1.00</b>	Interior*	179-2	1.90	<b>Rapid City*</b>	<b>298-2</b>	<b>2.00</b>	Cheyenne Excise	408-2	2.00
Crooks*	087-2	1.90	Ipswich*	181-2	2.00	<b>Rapid City</b>	<b>298-1</b>	<b>1.00</b>	Pine Ridge Sales	411-4	4.00
<b>Crooks</b>	<b>087-1</b>	<b>1.00</b>	Irene*	182-2	2.00	Redfield*	301-2	2.00	Pine Ridge Excise	411-2	2.00
Custer*	088-2	2.00	Iroquois*	183-2	1.00	<b>Redfield</b>	<b>301-1</b>	<b>1.00</b>	Rosebud Sales	412-4	4.00
<b>Custer</b>	<b>088-1</b>	<b>1.00</b>	Isabel*	184-2	2.00	Reliance*	305-2	2.00	Rosebud Excise	412-2	2.00
Dallas*	089-2	2.00	Java*	185-2	2.00	<b>Reliance</b>	<b>305-1</b>	<b>1.00</b>	Sisseton		
<b>Dallas</b>	<b>089-1</b>	<b>1.00</b>	Jefferson*	186-2	2.00	Reville*	308-2	1.00	Wahpeton Use	414-4	4.00
Davis*	091-2	2.00	Kadoka*	187-2	2.00	Roscoe*	312-2	1.00	Sisseton		
Deadwood*	093-2	2.00	<b>Kadoka</b>	<b>187-1</b>	<b>1.00</b>	Rosholt*	314-2	1.00	Wahpeton Excise	414-2	2.00
<b>Deadwood</b>	<b>093-1</b>	<b>1.00</b>	Kennebec*	190-2	2.00	Roslyn*	315-2	2.00	Standing Rock Sales	413-4	4.00
Dell Rapids*	094-2	2.00	<b>Kennebec</b>	<b>190-1</b>	<b>1.00</b>	Saint Lawrence	320-2	2.00	Standing Rock Excise	413-2	2.00
<b>Dell Rapids</b>	<b>094-1</b>	<b>1.00</b>	Keystone*	192-2	2.00	Salem*	322-2	2.00	Standing Rock Tourism	413-5	1.00
Delmont*	095-2	2.00	<b>Keystone</b>	<b>192-1</b>	<b>1.00</b>	<b>Salem</b>	<b>322-1</b>	<b>1.00</b>			
De Smet*	092-2	2.00	Kimball*	193-2	2.00	Scotland*	324-2	2.00	<b>Other Taxes</b>		
<b>De Smet</b>	<b>092-1</b>	<b>1.00</b>	<b>Kimball</b>	<b>193-1</b>	<b>1.00</b>	Selby*	325-2	2.00	Telecommunication	900-1	4.00
Dimock*	097-2	2.00	Kranzburg*	194-2	2.00	Sherman*	328-2	1.00	Tourism Tax	700-1	1.50
Doland*	098-2	2.00	Lake Andes*	197-2	2.00	Sioux Falls*	330-2	2.00	Motor Vehicle	600-1	4.50
Dupree*	101-2	1.00	Lake Norden*	199-2	1.00	<b>Sioux Falls</b>	<b>330-1</b>	<b>1.00</b>	Sioux Falls Lodging	800-1	1.00
			Lake Preston*	200-2	2.00	Sisseton*	331-2	2.00			
			Langford*	202-2	1.00	<b>Sisseton</b>	<b>331-1</b>	<b>1.00</b>			

\* denotes general city tax rate

## Church Use Tax Questionnaire

**Our church hired a consultant that did not charge us sales tax. Do we owe use tax on those consulting fees?**

Yes. Your church owes South Dakota state and applicable municipal use tax on non-taxed consulting services based on the location of the church.

**Our church hires individuals to provide cleaning services and lawn mowing. These individuals are not employees of the church. They are not charging us sales tax. Do we owe use tax on these cleaning services?**

Yes. Your church owes South Dakota state and applicable municipal use tax on non-taxed cleaning and mowing services based on the location of the church.

**Our church was charged on-line service fees and Internet access fees. We were not charged sales tax. Do we owe use tax on these fees?**

Yes. Your church is the user/consumer of those services. Your church owes South Dakota state and applicable municipal use tax based on the location of the church.

**Our church purchased some computers, computer software, office equipment and office supplies from an out-of-state mail order company. We were not charged sales tax on these purchases. Do we owe use tax on these purchases?**

Yes. These are purchases of tangible personal property. Your church owes South Dakota state and applicable municipal use tax based on where your church took possession of the items.

**I need to pay tax on hymnals and candles that we purchased out of state. I understand I need to pay the 4% state tax, but I don't understand the municipal tax rate.**

If your church is located within the city limits of a city that has a city tax, you need to report city tax. Included in this packet is a city tax schedule. Some cities have two city tax rates - use the rate for your city that has the asterisk beside it.

**Our church did not purchase any items or services without sales tax during the period from July 1, 2008 through June 30, 2009. Does our church have to complete a tax return?**

Yes. All you need to do is mark the "No" box on the return.