



445 East Capitol Avenue
Pierre, South Dakota 57501-3185
Phone: 1-800-829-9188
Fax: 605-773-5129

Municipal Sales Tax Update

The following municipal tax rate changes go into effect January 1, 2012.

Bruce (046-2) is imposing a 1% general sales and use tax rate

Camp Crook (054-2) is imposing a 1% general sales and use tax rate.

Frankfort (131-2) is imposing a 1% general sales and use tax rate

Oldham (266-2) is imposing a 2% general sales and use tax rate.

Irene (182-1) is adding a gross receipts tax on alcoholic beverages, lodging, eating establishments, and admissions to places of amusement, cultural and athletic events. This tax is in addition to their 2% general sales tax rate.

Municipality	Municipal Code	Rate	Type of Tax
Bruce	046-2	1%	General Sales and Use Tax Rate
Camp Crook	054-2	1%	General Sales and Use Tax Rate
Frankfort	131-2	1%	General Sales and Use Tax Rate
Oldham	266-2	2%	General Sales and Use Tax Rate
Irene	182-1	1%	Gross Receipts Tax

***Rates and Codes
January 1, 2012***