

[sent date]

[name]

[address]

[city] [st] [zip]

Re: Mini-Storage and Self-Storage Sales Tax Refunds  
License#: [license #]

Our records show that you may operate a mini-storage or self-storage facility. Due to a recent Supreme Court decision in December 2008 in the case titled In the Matter of James Pirmantgen & Patricia Carlson, 2008 SD 127 ( December 23, 2008), the gross receipts from renting mini-storage and self-storage units are no longer subject to sales tax.

If your mini-storage or self-storage facility provides no services other than electricity and/or video surveillance you may be eligible for a recovery of taxes paid. The refund request must be filed on the enclosed forms. In order to receive a refund, mini storage or self storage facilities must sign a notarized affidavit stating they will refund the sales tax dollars to their customers. No affidavit is required for businesses that paid the sales tax themselves and did not charge their customers. Refunds are allowed for periods three years prior to the date you request the refund.

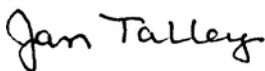
Senate Bill 42 recently passed by the 2009 South Dakota Legislature set time limits for applying for a refund. Businesses must file their claim for refund on or before October 1, 2009. If the refund claim is not postmarked on or before October 1, 2009, the refund is barred.

Customers of your business may apply to you for a refund on or before September 15, 2009

Please complete the enclosed tax refund form and sign the affidavit if applicable and return to the address shown on the refund form.

If you have any questions concerning the refund process, or to request additional forms or an affidavit, please contact us at 1.800.829.9188 or email [bustax@state.sd.us](mailto:bustax@state.sd.us).

Sincerely,

| 

Jan Talley  
Director of Business Tax