

South Dakota Tax Rate History

	Base Rate Chapter 10-45	
1935	2%	
1965	3%	
July 1969 - June 1980	4%	
May 1980 - June 1981	5%	
July 1981 - June 1987	4%	
May 1987 - Feb 1988	5%	
Mar 1988-present	4%	
	Agricultural Machinery Chapter 10-45	
July 1978 - March 1980	2%	
April 1980 - June 1981	4%	
July 1981 - Dec 2005	3%	
As of Jan 2006	4%	
04/01/2006 to present	4%	Created in New Chapter 10-46E
	Oil & Gas Field Services Tax Chapter 10-45	
July 1982 - June 1988	2%	
July 1988 - Dec 2005	3%	
Jan 2006 to present	4%	
	Amusement Device Tax Chapter 10-58	
July 1985 - June 1991	3%	
July 1991 to present	4%	
	Contractors' Excise Tax Chapters 10-46A & 10-46B	
July 1979-June 1980	4%	*on taxable receipts
July 1980-June 1984	1.50%	**taxable calculation changed
July 1984 - June 1995	1.50%	Utility projects
July 1984 - June 1995	2.00%	Non-utility projects
July 1995 to present	2%	All projects
	Municipal Tax Chapter 10-52	
1969	1 - 2%	
	Municipal Gross Receipts Tax Chapter 10-52A	This tax wa
1983	1%	
	Visitor Related Business Tax Chapter 10-45D	This tax wa
July 1995 - June 2009	1%	
July 2009 to present	1.5%	

as in Chapter 10-52 until 7-1-2002

as in Chapter 10-45 until 7-1-2002