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### **Deadlines Announced for Mini-Storage Tax Refunds**

(PIERRE, SD) – Owners of mini-storage and self-storage businesses in South Dakota have until Oct. 1, 2009 to apply for refunds of sales tax they paid to the state Department of Revenue and Regulation, under a law passed by the 2009 South Dakota Legislature.

Senate Bill 42 was prompted by a December 2008 South Dakota Supreme Court decision which ruled that the gross receipts from mini-storage and self-storage units were no longer subject to sales tax. The Department had been collecting sales tax on the gross receipts derived from such units for a number of years.

While the gross receipts from mini-storage and self-storage businesses that provide no services other than electricity and/or video surveillance are no longer subject to sales tax, warehouses and other facilities that provide additional services continue to be subject to sales tax.

Businesses that may be eligible will receive information and the appropriate forms from the Department of Revenue and Regulation. Businesses not receiving any refund information and believing they are eligible should contact the Department of Revenue and Regulation to obtain the required forms for submitting a refund claim. All refund claims must be filed on or before Oct. 1, 2009; refund claims received after that date will not be considered.

Customers who rent storage spaces from such businesses and who pay sales tax on their rental fees are eligible for tax refunds from the business. The deadline for customers to apply for tax refunds from the mini-storage business is Sept. 15, 2009.

For more information on who is eligible and how to apply for the tax refunds, contact the South Dakota Department of Revenue and Regulation at [bustax@state.sd.us](mailto:bustax@state.sd.us) or call 1.800.829.9188.