

RETAIL PROPHET



125 YEARS IN THE MAKING

This year the South Dakota Retailers Association is celebrating its 125th Anniversary! Guenther & Harr (above), now C&B Operations, has been an SDRA member since the Association began.

CELEBRATING

125 YEARS

1897 - 2022



EXECUTIVE DIRECTOR'S UPDATE



SOUTH DAKOTA RETAILERS ASSOCIATION

125 YEARS & COUNTING!

As many of you know, I'm a historian. While at South Dakota State University, I got a minor in history and later received my Ph.D. in American History from the University of Nebraska. I've written a couple of books that some people claim they've read, and although I'm no longer teaching, I continue to have a great appreciation for our collective past.

That's why I continue to be amazed that 2022 represents the 125th Anniversary of the founding of the South Dakota Retailers Association.

Step back a moment and put that into context. We built the current Retailers Association building in 1992 (30 years ago!) right across the street from the Capitol in Pierre. If we would have built the same building in the same location when our organization began in 1897, the only thing next door would've been a bare lot because the Retailers Association was founded eight years before workers started construction on our state Capitol.

As I noted at our annual meeting in January, we're older than Ford Motor Company (founded in 1903), we've been around longer than the World Series (also 1903), and we're almost two decades older than the National Park Service (1916). It's remarkable for an organization to have that kind of longevity.

Back in 1897, the South Dakota Retail Merchants Association was founded by nine individuals who saw a need for

ON THE COVER:

Earlier this year, C&B Operations was awarded the SDRA Heritage Award. This award was presented to two business who have been members of SDRA for all of its 125 Years. The other recipient was Erv's Furniture, formerly H.A. Mason Co.

business owners to work together to learn better business practices and advocate for themselves during the legislative process.

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FROM THAT SMALL GROUP WE HAVE GROWN TO MORE THAN 4,000 MEMBER-BUSINESSES IN RETAIL, HOSPITALITY, GROCERY AND TRADES IN ALMOST EVERY COMMUNITY OF THE STATE. WE ARE ONE OF THE LARGEST, OLDEST, AND STRONGEST RETAIL ASSOCIATIONS IN THE NATION.

And we continue to provide timely information, strategic government engagement (check out our summary of the 2022 legislative session starting on page 22), and money-saving services.

We've had a good run for our first 125 years, and we're looking forward to the next 125!

If we can be helpful with anything, please give us a call at 605-224-5050.

-Nathan

2022 OFFICERS

PRESIDENT OF THE BOARD

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Nancy Savage • Child's Play Toys, Sioux Falls

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Chris Verhoek • Country Corner, Estelline

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BOARD PRESIDENT'S NOTES



THE --- CULTURE CLUB

As I look back and reflect on over two years of crazy, I breathe a sigh of relief and think as a business owner I feel lucky to have a business that is still alive!

Unfortunately, the green pastures that lie ahead look as if they may be bumpy and have more than a few thorn bushes.

If your team is anything like mine, they have worked tirelessly over the past two years and keeping them positive and motivated is harder than ever. Pair this with inflation, wage pressure, and other businesses constantly asking your employees if they would like another job and I think it is safe to say team building is our number one priority.

I find myself spending a lot of time thinking about the elusive animal called positive culture. At Montgomery's, positive culture is driven by a team called the culture club. This club is made up of managers and team members that plan events throughout the year that help our work family have fun, get to know their co-workers, and let them know how much they are appreciated.

These events can look very different everything from throwing things at me, to writing thank you notes to our co-workers' spouses and letting them know how much their significant other is appreciated.

These efforts build up to employee appreciation week in which we do something for team members every day of the week and end with a lake party on Saturday night. I find that it is less about what you do and more about doing something and making sure that the effort is constant and ever evolving.

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**MY PERSONAL SCORECARD
FOR POSITIVE CULTURE IS
EMPLOYEE REFERRALS.**

When we have teams that are built with more than fifty percent employee referrals, I feel it is safe to say people enjoy their work environment. At Montgomery's, we are focused on creating beautiful homes and happy people and that can only happen with happy employees.

- Eric Sinclair

GET TO KNOW YOUR SDRA BOARD



Susan Peterson
Scot Peterson Motos | Belle Fourche, SD

Growing up, Susan's family owned a dairy, cattle, and grain farm in Eastern South Dakota. She learned a strong work ethic and an independent business way of life from a young age. After attending college at Black Hill State University, Susan married and started an automotive business with her husband, Scott. As time moved on and business opportunities arose, expansions occurred with cattle, horses, buffalo, farming, and heavy equipment. In her time away from the store, Susan cheers on her kids in the rodeo circuit, hits the running trails, and enjoys cooking and planning parties!



Nancy Savage
Child's Play Toys | Sioux Falls, SD

Nancy Savage grew up on the north side of Sioux Falls and spent many days riding her bicycle downtown to visit the library and Hubard's Kupboard. Her love of downtown began at that early age, and it's grown stronger over the years. After leaving Sioux Falls in 1997 to pursue other professional goals, she returned in 2009 with a wealth of experience, and a new assistant. While living in Seattle in 2007-2008, she and her daughter Isabella - just four years old at the time - visited several toy stores throughout the Pacific Northwest. It was there where Nancy decided to return home to Sioux Falls to open a toy store that resembled some of the successful stores she and Isabella had visited.



Scott Stern
Stern | Freeman, SD

Scott began working in the family business, Stern Oil Company, at the age of 14, driving a bulk truck and delivering gas and diesel fuel. After graduating from the University of South Dakota, he started his career in the family business and then moved to Phoenix to manage a region for a division of Suncor Energy on the West Coast. In 2016 he was appointed the Commissioner of the Office of Economic Development under Governor Daugaard and in 2019 he rejoined the family business. Scott and his wife Staci live in Sioux Falls and have three married daughters and four PERFECT grandchildren.

PROSTART COMPETITION SHOWCASES STUDENTS' CULINARY AND RESTAURANT MANAGEMENT SKILLS

Teams of high school students from across South Dakota put their culinary and hospitality management skills to the test at the 13th Annual South Dakota ProStart Invitational, held March 24 in Pierre.

The ProStart Invitational is an intense, fast-paced event where students demonstrate food preparation and safety procedures, hospitality management, public speaking, and other valuable job skills. Competitions included culinary, management, and cake decorating.

Mitchell CTE took the top prize in the culinary and restaurant management divisions, earning them a place in the national ProStart competition in Washington, DC.

In the culinary portion of the competition, teams of students have just 60 minutes to prepare a three-course gourmet meal without using electricity. Many of the state's premier chefs serve as judges, scoring teams on numerous factors, including presentation, taste, sanitation, and teamwork.

Teams also compete head-to-head in a restaurant management competition. For this competition, students present the steps needed to start and operate a restaurant, including concept, operations, marketing, critical thinking, and menu. Food-service and industry professionals evaluate the teams' business plans and presentation skills.

It was a sweet ending for Sturgis Brown when their tropical tiered dessert took home a first-place finish in the state cake decorating division.

"ProStart is a great opportunity for high school students to learn culinary and hospitality management skills applicable in various businesses, from restaurants to hotel management," said South Dakota Retailers Association Exec. Dir. Nathan Sanderson. "This is real-world career preparation at its finest."

Two students showcased exceptional skills throughout the day and were presented with culinary achievement awards.

Tony Wollman of Mobridge-Pollock was awarded the President's Award, given to an individual who exhibits

leadership throughout the day's tough competition. The Black Hills Chapter of the American Culinary Federation sponsors and selects that award.

The South Dakota Retailers Association honored Alex Ritesman of Harrisburg High School. Ritesman received the Knife Skills Award due to her overall technique and talent in the kitchen.

ProStart is a joint effort of the South Dakota Department of Education, the South Dakota Retailers Association, and the South Dakota ProStart Advisory Committee.

Participating schools included: Harrisburg, Huron, Madison Central, Mitchell CTE Academy, Mobridge-Pollock, Sturgis Brown, Sioux Falls CTE Academy, and Vermillion.

(Top) Tony Wollman and Austin Mossett from the Mobridge-Pollock Culinary team prepare their dishes for judging.

(Center) Sturgis Brown students Natasha Emeline and Angelina Hobbs put the finishing touches on their first-place tropical-themed cake.

(Bottom-Right) The Mitchell CTE Team, Abby Bitterman, Alivia Siegel, Haylie Von Eye, and Alex Spell were the winning culinary team members, with Bitterman and Siegel also taking the top spot in the management competition.



OVERHEARD FROM THE COMPETITION FLOOR



CULINARY COMPETITION TACTICS

We have to organize everything, and we have to keep everything tidy, so we can actually work in the area.

You've got to really watch your surroundings and communicate with each other, so you don't knock something out into each other's faces!

- **Tony Wollman, Mobridge-Pollock Student**

LESSONS LEARNED FROM PROSTART

Practice does not make perfect. Practice makes better. You can always get better at your dishes, the way they look and taste. And to someone, they may be perfect, but to someone else, they may need a little bit of change. So we're taking the critiques from the judges and others and absorbing them, seeing what we can change about our dishes and our techniques.

- **Luke Robert Thompson, Vermillion Student**

ON THE MANAGEMENT COMPETITION

I think anybody who's in culinary should try it out. Even though it may seem hard, it's a good challenge.

- **Autumn Lindholm, Madison Central**

PROSTART SKILLS CREATE REAL-LIFE SUCCESS

Number one is organizational skills because they have to be organized to meet all the time limits. And along with that is communication and teamwork. Because they know they can't do it themselves.

They've got to be able to work as a team and communicate as a team.

- **Colleen Keffeler, Sturgis Brown Instructor**

THE NEXT GENERATION

Inspiring these young people to continue in our industry is really important. I'm getting older, my guys that I brought on are getting older, so we need that young blood. We need that next generation. Who's going to be the leaders? Who's going to be the executive chefs? I'm hoping that we can pass the baton on to some of these younger generations coming up.

- **Farzad Farrokhi, Head Judge**

DIVERSIFY YOUR LABOR POOL TO BETTER MANAGE LABOR SHORTAGES

With businesses facing an increasingly challenging labor market, owners and managers are left to wonder how they can recruit and hire more employees. Those companies finding success are being more creative and innovative in their hiring practices, seeking out resources in their community to recruit employees or exploring diversity, equity, and inclusion.



ACCORDING TO CURRENT STATISTICS OBTAINED FROM THE ANNUAL DISABILITY STATISTICS COMPENDIUM, 52.1 PERCENT OF SOUTH DAKOTANS WITH DISABILITIES ARE EMPLOYED COMPARED TO 83.7 PERCENT OF SOUTH DAKOTANS WITHOUT DISABILITIES.

The result is an employment gap of 31.6 percent and an under-utilized labor pool for you to consider as potential employees. And research has shown that people with disabilities have equal or higher job performance rates, have higher job retention rates, and are experienced problem-solvers with an ability to adapt, bring unique perspectives and experiences to the workplace, and create a favorable public impression of the business for which they work.

The S.D. Vocational Rehabilitation (VR) program provides services to individuals with disabilities to help them prepare for and obtain employment. VR also partners with businesses to provide customized support when recruiting or hiring individuals with disabilities.

The following are some examples of how VR can partner with your business:

- We can refer potential, qualified candidates for employment opportunities within your company.
- We can provide services to an employee to help them be successful and retain employment with your business or organization.
- We can provide training to hiring managers and supervisors to help your staff gain a better understanding of a disability and effectively interact and work with people with various types of disabilities.

Eighty percent of disabilities are acquired between the ages of 18-64, meaning your current workforce is likely to be impacted by a disability at some point. To help you retain a valuable and skilled employee who is newly disabled, VR also provides support to businesses and employees who've acquired a disability to help them maintain employment and overcome any barriers that may arise.

If you or someone you know could benefit from Vocational Rehabilitation services, apply online or submit a referral at dhs.sd.gov/rehabservices/vr.aspx or contact Kimberly Ludwig, VR Business Specialist, for individualized support at (605) 626-2313 or Kimberly.Ludwig@state.sd.us.

CONTACT:

Kimberly Ludwig

VR Business Specialist

(605) 626-2313

Kimberly.Ludwig@state.sd.us

FINANCIAL ASSISTANCE FOR *child care*

If you're trying to attract potential workers who have children but can't afford child care, the State of South Dakota offers a program that may help.

The Child Care Assistance Program is available to South Dakota families who meet income guidelines and minimum work and/or school requirements. The program utilizes Federal Child Care and Development Block Grant funds to help low-income families pay for child care as they work and/or attend school. The State also received \$38 million in one-time funding under the American Rescue Plan (ARPA) that will be used in part to expand access to child care and to build a supply of child care for underserved populations.

Child care assistance payments are made directly to child care providers, who must meet certain criteria. Assistance is based on family size and gross income. The family may be required to make a co-payment based on the household income and family size.

To be eligible for child care assistance, a parent must meet one of the following criteria:

- Working at least 80 hours per month and are within the established income guidelines.
- Receive Temporary Assistance for Needy Families (TANF) and are in an approved work activity.
- Are a vocational/technical student in a program running two years or less and school and work equal 80 hours per month.
- A college student who attends school a minimum of 80 hours per month or a combination of both work and school for a minimum of 80 hours per month.
- Attending a college, university or technical institute a minimum of 12 semester credit hours.
- Are a high school or GED student.

For two-parent households, both parents must meet work or work/school requirements.

For more information, visit dss.sd.gov/childcare/childcareassistance.

When the pandemic hit and schools and childcare facilities closed, many parents stopped working to stay home and care for their children. In some cases, families realized that, without childcare expenses, they could make ends meet if one parent worked and the other remained home with the children. Some decided to continue that arrangement even after schools and childcare facilities reopened.

U.S. Census Bureau data for January of last year showed that around 10 million U.S. mothers living with their own school-age children were not actively working – 1.4 million more than the same time a year earlier. The change came about in part because mothers are more likely to work in service industries and other jobs that were heavily impacted by the pandemic, and mothers were more likely to be the parent who stayed home to care for children when schools and childcare facilities were closed.

YOUR QUESTIONS, **ANSWERED.**

Q&A

HOSPITALITY TRAINING

Q: My staff and I need to brush up our hospitality skills before the tourism season is in full swing. Is there some online training we can take?

A: Yes! The South Dakota Department of Tourism offers a free online course that covers skills such as dependability, courteous communications, being a good listener, showing customers you care, product knowledge, and more. It's available at sdhospitalitytraining.com.

LODGING LICENSING

Q: I'm planning to expand my operation to include lodging. Where can I find information to determine what type of lodging license I need, and the requirements I need to meet?

A: The South Dakota Department of Health has a lodging section on their website at doh.sd.gov/food/restaurants-lodging/lodging.aspx. They provide links to laws regarding licensing, fire safety standards, facilities plan review, egress window requirements, and more. Here are the lodging categories:

- Bed & Breakfast: 1-5 sleeping rooms and the operator lives on or adjacent to the property housing guests.
- Specialty Resort: 1-5 sleeping rooms and the operator does not live on or adjacent to the property -or- 6-10 sleeping rooms.
- Hotel: 11 or more rooms.

- Vacation Home: The establishment is rented or leased in its entirety to the public on a daily or weekly basis for more than fourteen days a year.

For additional assistance on lodging licensure and requirements, contact the South Dakota Department of Health's Office of Health Protection at (605) 773-4945.

STATE EMPLOYEE PER DIEM AND LODGING RATES

Q: What are the state rates at lodging establishments in South Dakota, and does the state provide a per diem for employees traveling on state business?

A: For employees traveling on state business, the State of South Dakota will generally pay the actual cost of lodging up to a maximum of \$75.00 per day (plus tax, if applicable) for lodging year-round at all locations in the state.

In-state per diem rates are generally an allowance of:

- \$6 for breakfast
- \$14 for noon lunch
- \$20 for dinner
- up to a maximum of \$40 a day

The rates are set by the South Dakota Board of Finance and are contained in state administrative rule 05:01:02:14.



CHOKING POSTER

Q: Does South Dakota require restaurants to post information about responding to a patron choking, such as using the Heimlich maneuver?

A: No. The South Dakota Department of Health says the state does not require foodservice establishments to post a notice regarding responding to choking or performing the Heimlich maneuver.

FMCSA CLEARINGHOUSE FOR CDL DRIVERS

Q: We employ several people who have commercial driver licenses (CDLs). Who would I contact to find out what our obligations are in terms of reporting their drug test results to the Federal Motor Carrier Safety Administration (FMCSA) Clearinghouse?

A: The Clearinghouse is a secure online database that gives employers, the FMCSA, state Driver Licensing Agencies, and state law enforcement personnel real-time information about drug and alcohol violations and follow-up testing plans by holders of CDLs and commercial learner's permits.

To learn more, visit the FMCSA Drug and Alcohol Clearinghouse website at clearinghouse.fmcsa.dot.gov or call the US Department of Transportation/FMCSA Field Office in South Dakota at 605.224.8202, then dial 0 (zero).

ITEMS TAKEN OUT OF INVENTORY FOR PERSONAL USE

Q: If I take something out of inventory for personal use (such as a shirt or jeans at a clothing store, food or cleaning supplies at a grocery store, or a computer at a computer business) and don't charge myself for those items, do I owe tax on that transaction, and if so, is tax calculated based on the wholesale price the business paid for the goods, or the retail price that was on the price tag?

A: The South Dakota Department of Revenue say use tax is owed on the price the business paid for that merchandise.

NEW BUSINESS CHECKLIST

Q: I own a business, and I'm looking at purchasing another business of a different type. Is there some kind of checklist to help me make sure I'm covering all the bases?

A: The Governor's Office of Economic Development has a Business Start-Up Packet, a New Business Checklist, and other helpful information at sdgoed.com/build-your-business/start-your-business.



SALES TAX 101

TAXABLE SALES MADE BY RETAILERS ARE GENERALLY SUBJECT TO SALES TAX BASED ON WHERE THE CUSTOMER TAKES POSSESSION OF THE PURCHASE, NOT ON WHERE THE CUSTOMER RESIDES.

SOUTH DAKOTA BUSINESSES SELLING TO CUSTOMERS IN THE STATE

When a South Dakota business makes a sale to a customer within the state, sales tax applies unless that transaction falls into a category that is specifically exempt under state law. Even businesses that make only a few small sales a year must collect and remit sales and use tax on in-state transactions.

- A customer comes into your business in South Dakota, makes a purchase and takes it with them: you would charge South Dakota sales tax plus any applicable municipal tax. This is true even if the customer resides in a state that doesn't have sales tax.
- A customer asks you to ship a purchase to them at an address in South Dakota: you would charge South Dakota sales tax, plus applicable municipal sales tax based on the address where the package is delivered.

SOUTH DAKOTA BUSINESSES SELLING AND SHIPPING TO OTHER STATES

If you're shipping or delivering customer purchases into other states, you may be required to collect and remit sales tax on those sales.

HERE ARE SOME THINGS TO KEEP IN MIND:

- If your business has physical nexus (a physical presence) in another state, you will need to collect and remit applicable sales tax on sales you make into that state. A physical presence could mean, for example, that you have a store or office, salesperson, warehouse, or delivery vehicles in that state.
- If you don't have physical nexus, you need to know whether you meet that state's economic nexus threshold either for annual number or dollar amount of sales. The threshold may vary from state to state.
- If you have physical nexus or if you meet or exceed the threshold, you'll need to register with that state.
- Each state sets its own tax rates. If you are required to collect and remit tax on sales in another state, you will need to know what tax rate/s apply.
- If you make taxable sales into other states, you would remit the tax to that state, not to South Dakota. You may use that state's paper return, file electronically via that state's portal, or use an approved Certified Service Provider. Generally, this software and service is available at no cost to qualifying retailers.

REMOTE SELLERS SHIPPING PURCHASES INTO SOUTH DAKOTA

Remote sellers are obligated to obtain a South Dakota sales tax license and pay applicable state and municipal sales tax if they meet one or both of these criteria in the previous or current calendar year:

- The business's gross revenue from sales into South Dakota exceeded \$100,000; or
- The business made sales for delivery into South Dakota in 200 or more separate transactions.

This threshold applies ONLY to out-of-state sellers who are selling goods or services into South Dakota. It does not apply to businesses located within the state.

RESOURCES

Visit the Streamlined Sales Tax Governing Board website at streamlinedsalestax.org, or one of the following pages:

Remote seller guidelines:
streamlinedsalestax.org/for-businesses/remote-seller-faqs/remote-seller-state-guidance

Contact information for other states:
streamlinedsalestax.org/contacts/state-contact-information

Map link to state tax departments: my.vismecorp.com/projects/pv06ppgv-usa-dor

Certified service provider information:
streamlinedsalestax.org/certified-service-providers

EXEMPT SALES

South Dakota exempts certain entities and certain transactions from state and municipal sales tax. The purchaser must provide an exemption certificate or documentation of tax exempt status. Documentation must be kept by the seller for at least three years. Lack of documentation may result in the seller owing the tax.

HERE IS SOME GUIDANCE ON TAX EXEMPT ENTITIES:

GOVERNMENTS

Sales of products and services to these entities are exempt from South Dakota sales tax:

- Federal government agencies
- South Dakota government entities (including counties, municipalities and townships)
- Indian tribes

Three things must occur before these purchases are exempt from sales tax:

1. An exemption certificate or government voucher must be presented at the time of purchase by an authorized official of the exempt entity.
2. Payment must be made from the entity's own funds.
3. Title to the property must be retained in the name of the entity. If a government employee makes a purchase without an official voucher and is to be reimbursed by a government entity, the transaction is taxable.

SOME OUT-OF-STATE GOVERNMENTS

Sales to out-of-state government entities may not necessarily be exempt from sales tax. To be exempt, the other state must provide a similar exemption for South Dakota governments. Governments that provide a similar exemption - thus exempting their government entities from South Dakota sales tax - are: Colorado, Indiana, Iowa (motels and hotels are not exempt), Minnesota (motels and hotels are not exempt), North Dakota, Ohio, and West Virginia.

Governments from states that don't impose a sales tax are also exempt from South Dakota sales tax: Alaska, Delaware, Montana, New Hampshire, and Oregon.

An exemption certificate or documentation showing the purchase was paid by the government entity must be kept by the seller.

PUBLIC SCHOOLS & UNIVERSITIES

South Dakota public schools and universities are exempt from sales tax. These schools are issued exemption numbers that contain the letters "RS". Public schools must provide an exemption certificate with their exemption number, or documentation must be kept by the seller that payment came directly from school funds, such as a purchase order or check stub.

Out-of-state public schools and universities in Alaska, Colorado, Delaware, Indiana, Iowa, Minnesota, Montana, New Hampshire, North Dakota, Ohio, Oregon and West Virginia are exempt from South Dakota sales tax if they provide an exemption certificate or documentation showing the purchase was paid by the school. However, lodging is not exempt for Iowa and Minnesota public schools and universities.

RELIGIOUS & PRIVATE EDUCATIONAL INSTITUTIONS

Sales of products and services to South Dakota religious or non-profit accredited private educational institutions registered with the Department of Revenue are exempt. The educational institutions must obtain an exemption number from the Department of Revenue. The exemption number contains the letters "RS" or "RE". These educational institutions must provide an exemption certificate with their exemption number to the seller in order to purchase products and services exempt from sales tax. The exemption does not apply when the institution purchases goods for the personal use of employees or for purchases of goods used in a taxable business.

OUT-OF-STATE RELIGIOUS OR PRIVATE EDUCATIONAL INSTITUTIONS –

Out-of-state religious or private educational institutions are only exempt from South Dakota sales tax if they:

- Have a South Dakota exemption number containing the letters “RS” or “RE”;
- Provide the exemption number on an exemption certificate; and
- Maintain a campus physically located within the state

If they do not meet these criteria, their purchases are subject to tax.

NON-PROFIT CHARITABLE HOSPITALS

All non-profit hospitals - whether located in South Dakota or outside the state - and non-profit charitable hospitals licensed by the Department of Health are exempt from South Dakota sales tax when purchases are made by authorized officials, payment is made from the institution’s funds, and title to the property is retained in the name of the institution. Hospitals must provide an exemption certificate to the seller with their tax permit number. The exemption does not apply when the hospital purchases goods for the personal use of employees or for purchases of goods used in a taxable business.

RELIEF AGENCIES

Certain non-profit organizations may qualify for exemption as relief agencies. A relief agency is any nonprofit charitable organization which devotes its resources exclusively to the relief of the poor, distressed or underprivileged, and has been recognized as an exempt organization under § 501(c) (3) of the Internal Revenue Code. The relief agency must be providing the actual services. Agencies and foundations that raise funds and distribute the monies or products to other agencies that provide the relief are not exempt from sales tax.

In order to be exempt from sales tax, relief agencies must obtain an exemption number from the Department of Revenue - these numbers will contain the letters “RA”. Relief agencies must provide an exemption certificate with their exemption number to the seller in order to purchase products and services exempt from sales tax. These organizations must maintain a physical location within the state to be eligible for the exemption.

SALES FOR RESALE

Businesses that purchase products or services for resale must provide an a properly completed exemption certificate with their tax permit number to the vendor. The exemption certificate must include an identification number which may be any of the following: A state issued sales tax number, FEIN, drivers license number, social security number or any other state issued identification number.

South Dakota tax permit numbers containing the letters “ET” or “UT” cannot be used for tax-free purchases.

CHURCHES

Purchases made by churches are NOT exempt from South Dakota sales or use tax. (Purchases made by a religious education institution may be exempt. See “Religious & Private Educational Institutions” above).

SCHOOL ORGANIZATIONS

Groups such as PTAs, booster clubs, and athletic groups are NOT exempt from paying South Dakota sales tax.

CIVIC AND NON-PROFIT ASSOCIATIONS

Certain gross receipts resulting from the sale of tangible personal property BY civic and nonprofit associations are exempt from state and municipal sales taxes. However, sales TO these associations are generally subject to the state and municipal sales tax. Exempt receipts include:

- Sales of tickets and admissions to the grounds and grandstand attraction of state, county, district and local fairs.
- Admissions to nonprofit historic sites and repertory theater performances operated by nonprofit organizations.
- Admissions to community-operated celebrations and shows sponsored by a Chamber of Commerce or other similar nonprofit organization are sales tax exempt if the county, city or town in which the activity takes place officially sponsors the activity and no charge is made for the use of the county or city facilities or services.
- Admissions or receipts from activities sponsored and operated by colleges, elementary schools, high schools, or related clubs and supporting organizations when the entire net proceeds are spent for educational purposes.

Sales tax must be paid on all purchases of items used or sold at the event (i.e. If the junior class is selling concessions at a school event, it would not need a sales tax license if the sales tax was paid at the time the candy, pop or other items were purchased from the vendor.)

- Gross receipts from sales made by religious, benevolent, fraternal, youth or charitable activities when the net proceeds are used for religious, benevolent, fraternal or charitable purposes or for youth associations and the event is for not more than three consecutive days. Sales tax must be paid on items or services purchased by the organization for the organization unless the organization has obtained a sales tax license and is paying sales tax on the receipts resulting from the sale.
- Charges for entry fees for engaging in tournaments, contests, and league activities. However, receipts from the purchase of tangible personal property or services for use in the activity are subject to the sales tax.
- Certain fund raising activities to benefit homeless persons are exempt from the sales tax . To be exempt these

must be admissions to events or receipts from activities sponsored and operated by religious, benevolent, or charitable organizations. The event or activity cannot exceed thirty days in any calendar year.

Exception: Admissions to rodeo and rodeo related events are always subject to sales tax.

FOR-PROFIT HOSPITALS

All for-profit hospitals are subject to South Dakota sales tax, unless purchasing for resale or purchasing qualifying medical devices or prescription drugs. They must provide an exemption certificate with their tax permit number in order to purchase these items exempt from tax.

MORE INFORMATION

- dor.sd.gov/businesses/taxes/sales-use-tax/#entities

READY TO SELL, GROW or RETIRE?



If you are thinking about it, call on the business advisors at ELO CPAs & Advisors for a no obligation conversation about how we can help.

With nearly 40 years of experience working with clients throughout SD & the region to sell or grow their business, or assist them in transitioning their business to the next generation, the professional advisors at ELO can put all the puzzle pieces together for you.

Complete a short questionnaire at elocpa.com/manda or scan the QR code here to get started today!



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SIoux FALLS | MITCHELL | YANKTON | HURON | CHAMBERLAIN | MILLER

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SERVSAFE® NATIONAL CERTIFICATION (8-Hour Class + Test)

CLASS INFO: INSTRUCTION AND TEST | 8:00 A.M. - 6:00 P.M.

Please arrive 15 minutes early for registration. Bring your ServSafe® textbook with the Examination Answer Sheet, and a valid ID.

ABERDEEN

Best Western Ramkota
1400 8th Ave NW

Wed, June 22
Wed, October 5

PIERRE

Ramkota Hotel
920 W. Sioux Ave.

Wed, August 24

RAPID CITY

Best Western Ramkota
2100 N. LaCrosse St.

Tues, May 17
Tues, June 14
Tues, July 12

SIOUX FALLS

Best Western Plus Ramkota
3200 W Maple St.

Wed, May 25
Wed, June 8
Wed, July 13

WATERTOWN

Watertown Event Center
1901 9th Ave. SW

Wed, May 18
Wed, September 14

[View the full schedule at sdra.org](#)

ONLINE COURSEWORK IS A CONVENIENT OPTION. The online coursework is completed on your own, at your own pace, but requires a proctored exam (*taken in the presence of a designated individual*). Online exams are proctored in Rapid City and Sioux Falls monthly at the end of each instructor-led class and the Retailers Association office in Pierre throughout the month. If testing in Pierre, the exam requires a personal laptop or tablet with Wi-Fi capabilities. In Sioux Falls or Rapid City, the exam is print. **To register for the online coursework, call our office at (800) 658-5545.**

STATE RECERTIFICATION (4-Hour Class*)

CLASS INFO: INSTRUCTION | 1:00 - 5:00 P.M.

Please arrive 15 minutes early for registration and bring a valid ID.

ABERDEEN

BW Ramkota Hotel
1400 8th Ave NW

Tues, June 21
Tues, October 4

PIERRE

Ramkota Hotel
920 W. Sioux Ave.

Tues, April 19
Tues, August 23

RAPID CITY

Best Western Ramkota
2100 N. LaCrosse St.

Tues, October 25

SIOUX FALLS

Best Western Plus Ramkota
3200 W Maple St.

Wed, May 19
Wed, July 20
Wed, October 26

WATERTOWN

Watertown Event Center
1901 9th Ave. SW

Tues, May 17
Tues, September 13

[View the full schedule at sdra.org](#)

*The 4-hour program does not maintain the national ServSafe® certification, but it does meet the requirements of the South Dakota Department of Health. The 4-hour class is based on the ServSafe® course, but there is no test at the end of the course, and no workbook beforehand.

DUE TO COVID-19, THE FOLLOWING IN-PERSON CLASS PRECAUTIONS HAVE BEEN MADE:

- Masks required
- Limited student availability due to social-distancing recommendations from the CDC
- Limit personal items in the classroom (book, photo identification, pencil only)
- Practice social distancing when entering/leaving the room and during breaks
- Hand sanitizer provided and use encouraged

HOW TO REGISTER

You must register and pay at least 14 days prior to the class.

- Visit sdra.org
- Click on Education > ServSafe Training
- Select a registration option (*payment by check or payment by credit card*)
- Or call SDRA at 800.658.5545 to register and pay with a credit card

SDRA members may save on health plans.

Wait. You do like saving money, right?

Ask us how at **800-658-5545** or **services@sdra.org**



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1897

CELEBRATING

125

2022

YEARS



SOUTH DAKOTA
RETAILERS ASSOCIATION

MAIN STREET AT NIGHT - WINNER, S.DAK.

IT BEGAN AS AN **IDEA.**

In the years following South Dakota statehood, business owners realized that they needed an entity to work on behalf of the state's retail merchants, to share information on best business practices and establish a voice with policymakers.

By 1897, conversations between local business leaders in stockrooms, on shop floors, and near storefronts led to correspondence between entrepreneurs around the state and statewide newspaper editorials calling for action. They felt, as one

wrote, that there was "a profound and just discontent with existing conditions, coupled with the desire to change and better the same."

On May 18, 1897 at the Spink County Courthouse in Redfield, nine individuals met to discuss establishing a permanent organization to represent retail businesses. A few months later, more than 700 businesses from all across the state signed a constitution to officially establish the South Dakota Retail Merchants Association.

Now the South Dakota Retailers Association represents over 4,000 members in retail, hospitality, grocery, and trades. It is one of the country's oldest and largest retail associations, and it all began with the help of these two long-standing businesses.

Our heritage - our unique inherited identity - is a product of our historic strength and the dynamic impact this organization continues to make, on behalf of South Dakota businesses.



A CALL IS ISSUED

The nine founders who met in Redfield on May 18, 1897 decided to take the first steps toward a goal they had been discussing for a year: to establish a permanent association for retailers in the state. They decided to call a general convention.

Eighty-five business owners gathered at the Spink County Courthouse in Redfield a month-and-a-half later to draft a constitution and bylaws for the fledgling organization. G.A. Wood of Wood Brothers Hardware, Implement and Lumber Dealers in Milbank was unanimously elected the first president of the South Dakota Retail Merchants Association. D.D. Gross of Yankton was named vice-president.

An Executive Committee was also elected: L.G. Ochsenreiter of Webster, H.R. Bartlett of Groton, S.N. Brown of Clark, R.S. Vessey of Wessington Springs, and C.C. Peterson of Newark. Peterson was named Secretary.

NINE FOUNDERS:

T.E. Doyon, Grocer, Redfield

Michael Gorman of Cross & Gorman, Dealer in General Merchandise, Wilmot

C.C. Issenhuth, Dealer in General Merchandise, Alpena

Emil Johnson of Erlandson & Johnson, Dealer in General Merchandise, Milbank

August Mittelstaedt, Dealer in General Merchandise, Milbank (Pictured above)

August Nottmeyer of Nottmeyer & Miller, Dealer in General Merchandise, Redfield

C.C. Peterson of Jonathan Peterson, Dealer in General Merchandise, Newark

R.S. Vessey of Albert & Vessey, Dealer in General Merchandise, Wessington Springs

G.A. Wood of Wood Brothers Hardware, Implement & Lumber Dealer, Milbank



ROBERT S. VESSEY, SOUTH DAKOTA'S 7TH GOVERNOR,

WAS AMONG THE FOUNDING MERCHANTS OF SOUTH DAKOTA RETAILERS ASSOCIATION IN 1897. HIS STATUE IS PART OF THE SOUTH DAKOTA TRAIL OF GOVERNORS AND IS LOCATED IN FRONT OF THE SDRA OFFICE IN PIERRE. (Pictured above)

FIRST ASSOCIATION GOALS

The 85 charter members who gathered in Redfield on July 7, 1897 agreed that their aim was to...

“

“improve and increase the business now being done by the merchants of South Dakota; this is to be accomplished by adopting such new and improved methods as will accomplish this result... By adopting these methods, we feel confident that we can make it of advantage to the purchasing public of the state not to give its patronage to concerns in distant states, but to bestow it upon local dealers, whose interests are identical with their own.”

The group was also in agreement that there was a need to lobby the Legislature on behalf of business interests.

Secretary C.C. Peterson was authorized to provide himself with suitable stationery and books for the use of the Association. He was directed to make a personal canvas of the State in the interest of the Association, for which he was to be paid a salary of \$50 plus expenses.

Dues were set at \$3 a year. Membership was not allowed to catalog houses or anyone doing business with catalog houses. They were confident that organization would force the majority of catalog houses out of the business world for good.



NOW IT'S TIME TO **CELEBRATE 125 YEARS OF SDRA!**

TASTE OF THE BLACK HILLS AT THE CUSTER STATE PARK GAME LODGE FRIDAY, JUNE 10 | 5:00 P.M. (FOOD AND DRINKS PROVIDED)

Join the SDRA Board, staff, and fellow members in Custer State Park on Friday, June 10 as we celebrate 125 Years of the South Dakota Retailers Association!

Network in the Event Barn at the State Game Lodge while enjoying the tastes of the Black Hills! Expand your palette with dishes such as Rabbit and Rattlesnake Sausage, Buffalo Ravioli, and more while mingling with fellow South Dakota Business owners. This event is open to all SDRA members free of charge. We can't wait to see you in the Black Hills! RSVP at sdra.org or by calling our office at (605) 224-5050.

SPOT OUR SUPPORT AT EVENTS ACROSS THE STATE THIS SUMMER:

- May 11-12, Fort Pierre - Energize! Exploring Innovative Rural Communities Conference
- June 17-18, Tabor - Czech Days
- July 6-10, Lemmon - Boss Cowman Days
- July 15-17, Custer - Gold Discovery Days
- July 30, Freeman - SD Chislic Festival
- September 3, Huron - SDRA Best Bagger Competition
- September 19, Sioux Falls - SDRA Celebration of 125 Years, Networking Event

PICTURED ABOVE:
Scenes from the 1931 SDRA
Banquet and the 2022
SDRA Annual meeting.

LEGISLATIVE RECAP

SDRA LOBBYING TEAM:

(From left) Doug Abraham, Nathan Sanderson, Bill Van Camp.



ALCOHOL

AGE TO TEND BAR

SB 101 | PASSED

Effective July 1, 2022, businesses with alcohol licenses can allow employees age 18 or older to tend bar, draw, pour or mix alcoholic beverages, as long as:

- Another employee age 21 or older is on the premises at the time
- The employee who is mixing or pouring the alcoholic beverage has been certified by a nationally-recognized alcohol management program, such as ServSafe Alcohol, TAM, or TIPS.
- Less than 50% of the business' gross business is from the sale of alcoholic beverages.

Visit the Department of Revenue website at dor.sd.gov/businesses/taxes/alcohol/#training for a list of approved training programs.

LICENSING BASED ON ACCURATE CENSUS ADJUSTMENTS

SB 156 | PASSED

The number of retail liquor (RL) and package liquor (PL) licenses a municipality can issue is determined by its census population every ten years. A flaw in the current formula for determining the number of licenses between each census artificially limits the number of new licenses that may be issued. This measure fixes the system to allow licenses to grow with the population.

STORING ALCOHOL FOR CUSTOMERS

SB 188 | PASSED

Starting July 1, businesses that don't hold an alcoholic beverage license will be allowed to store alcoholic beverages for unlicensed customers and charge a fee for the service.

COUNTY FUNDING

GROSS RECEIPTS TAX

HB 1053 | DID NOT PASS

Would have allowed counties to impose a one percent gross receipts tax on sales of products and services. Revenue generated by the tax could have been used to finance bonds for county capital improvement projects, subject to voter approval.

DIVERT SALES TAX DOLLARS TO COUNTIES

HB 1257 | DID NOT PASS

Sought to divert tens of millions of sales tax dollars annually to a county capital improvement fund to be used to repair or improve roads; operate jails; or construct or renovate courthouses, jails and other buildings.

DELTA-8 THC

AGE TO PURCHASE

HB 1292 | PASSED

Starting July 1, 2022, DELTA-8 THC – which has psychoactive and intoxicating effects - will become an age-restricted product in South Dakota. Businesses must verify that a purchaser is age 21 or older.

ELECTRIC VEHICLES

CHARGING STATIONS

SB 80 | PASSED

Under existing state law, if an entity provides electric service to the public, it's considered an electric utility, subject to extensive regulations. This law makes it clear that businesses - such as c-stores, auto dealerships, grocery stores and others - are exempt from the utilities classification if they install electric vehicle charging stations for public use.

FEES

FIREARMS FEES

SB 212 | PASSED

Starting July 1, many firearms fees administered by the Secretary of State's office will be eliminated. For example, the new law does away with the fees for a permit to carry a concealed pistol, to pay for the cost of processing a criminal background check for a gold card permit to carry a concealed pistol, and the renewal fee for an enhanced permit to carry a concealed permit.

As originally introduced, this measure would have eliminated many business filing and reporting fees administered by the Secretary of State's office, but those sections of the bill were amended out before final passage.

GAMING / LOTTERY

SPORTS WAGERING VIA MOBILE APPS

SJR 502 | DID NOT PASS

Would have asked voters to decide whether to allow sports bets to be placed anywhere in the state by means of a mobile or electronic platform – as long as the platform has its servers located within the city limits of Deadwood.

SPORTS WAGERING IN ALCOHOL ESTABLISHMENTS

HB 1148 | DID NOT PASS

Currently, wagering on sporting events is only allowed within the city limits of Deadwood. This measure would have broadened the law to allow bets to be placed at on-sale businesses elsewhere in the state, as long as those businesses had a partnership with a licensed gaming establishment in Deadwood.

DEADWOOD GAMING PROCEEDS

SB 99 | DID NOT PASS

Would have reduced the amount of Deadwood gaming proceeds that went to the state, while increasing the percentage designated for Deadwood historic restoration and preservation.

TAX ON SPORTS WAGERING PROCEEDS

SB 98 | PASSED

Eliminates an instance of double taxation by revising state law to deduct the 0.25 percent federal excise tax on sports wagering proceeds before calculating the 9 percent state tax on gaming revenues.

DEADWOOD GAMING PROCEEDS

SB 205 | DID NOT PASS

Sought to revise the formula for distribution of net Deadwood gaming proceeds. It would have reduced the amount received by the state, raised the amount Deadwood receives, and added an inflation index factor that would make an annual adjustment in the amount Deadwood receives.

DEADWOOD GAMING PROCEEDS

HB 1301 | DID NOT PASS

Would have revised the formula for distribution of net Deadwood gaming proceeds, raising the amount of net proceeds paid to the city of Deadwood from \$6.8 million to \$7.3 million annually.

VIDEO LOTTERY DOLLAR LIMITS

HB 1138 | DID NOT PASS

Since video lottery was enacted in South Dakota, players have been limited to two dollars to be played on a game. HB 1138 would have raised the limit to four dollars, and would also have raised the limit on credits awarded from \$1,000 to \$5,000.

VIDEO LOTTERY MACHINE CAP

SB 183 | DID NOT PASS

As introduced, this bill would have raised the cap on the number of video lottery machines in a licensed establishment from 10 to 15; it was amended to 12 before being killed.

LOTTERY PRIZES

SB 76 | VETOED

Would have increased from \$100 to \$599 the amount a lottery retailer could pay out for winning lottery tickets.

HEALTHCARE

MEDICAL CONSCIENCE

HB 1242 | DID NOT PASS

Would have allowed medical providers, insurance companies, pharmacists and pharmacy employees to refuse to provide or pay for any health care service that violated their conscience. Would have prohibited employers from terminating, demoting, or reassigning employees for refusing to provide a health care service on the basis of conscience.

UNUSED PRESCRIPTION DRUGS

HB 1086 | PASSED

Sets up a voluntary program for pharmacies to collect unused, unexpired prescription drugs and redistribute them to eligible patients.

PBM TRANSPARENCY

SB 163 | DID NOT PASS

Sought to require more transparency in the pricing and reimbursement methodology used by pharmacy benefit managers (PBMs), and more transparency for patients regarding their medication options.

LICENSING

HOME-PRODUCED FOODS

HB 1322 | PASSED

This measure eases the restrictions on sales of “cottage foods” that are home-produced and home-processed. It clarifies the types of products that may be made in an unlicensed home-based business, how those products may be sold, and when the producers must comply with food safety training and certification requirements, such as taking a ServSafe course.

LABOR & EMPLOYMENT

HAIR DISCRIMINATION

SB 140 | DID NOT PASS

Would have made it an unfair or discriminatory practice to make hiring decisions or any condition of employment based on a person's hair texture, hair type or hairstyle. Broader in scope than federal laws prohibiting employment discrimination based on race, color and religion, it would have created a new cause of action against employers.

STREAMLINE BOOKKEEPING FOR COMMON PAYMASTER

HB 1173 | PASSED

Streamlines the administrative process when a business that is part of a group of related business entities handles the payroll for more than one of those entities. This allows the "common paymaster" to be considered a single employing unit, and allows employees who work for more than one of the related business entities to receive a combined paycheck.

VACCINATION POLICIES

FAILED TO PASS

SB 211

HB 1008

HB 1211

HB 1258

A number of COVID-19 vaccination mandate bills were introduced, but all either failed or were withdrawn by the sponsors.

WITHDRAWN

HB 1256

HB 1262

The bills sought to:

- Allow employees to claim exemptions from employer-mandated COVID-19 vaccinations.
- Allow employees to sue their employer if the employee became ill after receiving any vaccination required by the employer.
- Prohibit discrimination based on a person's vaccination status.
- Nullify noncompete agreements if an employer required an employee to obtain a COVID-19 vaccination.

JUNETEENTH LEGAL HOLIDAY

HB 1025 | PASSED

Adds Juneteenth (June 19th) to the list of legal holidays in South Dakota state law. The measure provides that if the 19th day of June falls on a Saturday, the legal holiday is observed on the preceding Friday. If June 19th falls on a Sunday, the legal holiday is observed on Monday.

As with other legal holidays in state statute, private employers are not mandated to give employees a paid holiday in honor of Juneteenth.

DELIVERY DRIVERS

HB 1118 | PASSED

This measure clarifies that delivery drivers for companies such as Uber and DoorDash are classified as independent contractors rather than employees if they have an agreement with a delivery facilitation contractor and meet certain other criteria.

LODGING

CAMPGROUND LIABILITY PROTECTION

HB 1176 | PASSED

Effective July 1, campground owners will have civil liability immunity for the inherent risks of camping. This includes dangers and hazards posed by things such as trees, roots, rocks, mud, sand, uneven terrain, natural bodies of water, campfires, weather, insects, wildlife, a violation of safety rules, and other campers acting in a negligent manner.

The campground must conspicuously post warning signs of any known dangerous conditions, and contracts must contain a specific notice about liability.

EJECTING CUSTOMERS

HB 1177 | PASSED

Effective July 1, lodging establishments may eject customers without refunding their rental payment, as per the establishment's cancellation policy, without having to go through court proceedings.

The establishment must meet criteria laid out in the new law, and ejections could not be for a discriminatory reason that violates state law.

CUSTER STATE PARK CAMPGROUND

HB 1048 | DID NOT PASS

The legislature rejected plans to spend \$4.8 to \$10 million to add camping sites in Custer State Park, and to make upgrades in conjunction with the new sites.

MUNICIPAL CAMPGROUNDS

SB 179 | DID NOT PASS

State law currently provides that a municipality may construct or expand camping or tourist accommodation facilities only with the written approval of any existing private campground within 15 miles of the municipality. This measure would have exempted municipal campgrounds that have been in continuous existence since 1980 or earlier.

MARIJUANA / CANNABIS EMPLOYER RIGHTS

SB 5 | PASSED

This new law, which goes into effect July 1:

- Makes it clear that a person cannot perform a safety-sensitive job while under the influence of cannabis.
- Clarifies that an employer isn't required to allow use, possession, transfer, display or transportation of marijuana in the workplace, expanding the employer protections already in law.
- Allows employers to establish and enforce a drug-free workplace policy that may include a drug testing program that complies with state and federal law.
- Clarifies that a person cannot smoke or vape cannabis if under the age of 21.

RECREATIONAL SALES AND USE

SB 3 | DID NOT PASS

Would have legalized the sale of recreational marijuana to individuals age 21 or older.

SB 5 | DID NOT PASS

Would have established the framework for sales of recreational marijuana by off-sale alcoholic beverage licensees.

MOTOR VEHICLES CATALYTIC CONVERTS

HB 1174 | PASSED

Starting July 1, scrap metal businesses will be required to keep records of each transaction involving the purchase of a catalytic converter, including a photocopy of the seller's driver license or other government-issued picture ID card. The new law also includes provisions for payments for catalytic converters. This measure is aimed at addressing the increasing problem of theft of catalytic converters.

PUBLIC AUCTIONS

SB 153 | DID NOT PASS

Would have prohibited vehicle dealers from purchasing vehicles at public auctions.

PLUMBING LICENSE RENEWAL

HB 1043 | PASSED

Currently, plumbing licenses are issued on a calendar year basis. Under this new law, specialized contractor and installer licensees will shift to a July 1 through June 30 license year. The measure also clarifies the time frame for completing annual continuing education requirements.

PROPERTY TAX

AG LAND PROPERTY TAX

HB 1325 | PASSED

Provides a framework for county directors of equalization to determine whether certain parcels of ag land should be categorized as cropland or noncropland. The measure limits the amount of land in a county that can be moved to that category in any tax year. The measure aims to phase-in property tax reductions for owners of land that has a cropped soil but that isn't suitable for farming, without causing a sudden large tax shift to other property tax categories.

GRASSLAND TAX CHANGE

HB 1039 | DID NOT PASS

Would have allowed some grassland owners to lower their property taxes if the land was at an elevation of more than 1,950 above sea level.

NEWLY-CONSTRUCTED HOMES

HB 1332 | DID NOT PASS

Would have allowed homeowners in certain municipal zones to keep the same property tax rate if they owned their home for at least five years, then sold it and purchased a newly-constructed home in the same city.

REEMPLOYMENT ASSISTANCE

HB 1128 | PASSED

Requires the state to verify that certain ineligible individuals aren't receiving unemployment benefits: those who have become employed and should no longer be receiving benefits, and those who are incarcerated. The measure codifies current state practices.

HB 1224 | DID NOT PASS

Would have allowed people to receive unemployment benefits if they leave or lose a job due to a refusal to receive a COVID-19 vaccination.

SALES TAX

SALES TAX ON FOOD

SB 166 | DID NOT PASS

Would have phased-in a repeal of the state sales tax on the sale of most food items. The rate would have dropped annually until it reached zero percent in 2026.

SALES TAX RATE

HB 1247 | WITHDRAWN

Would have reduced the state sales tax from 4.5 percent to 4 percent.

SALES TAX RATE

HB 1327 | DID NOT PASS

Would have reduced the state sales tax from 4.5 percent to 4 percent effect July 1.

SNAP BENEFITS

RESTAURANT MEALS PROGRAM

SB 149 | DID NOT PASS

Would have allowed eligible elderly, disabled, and/or homeless SNAP recipients to use the benefits to purchase discounted restaurant meals.

TRIBAL IDS

RESTAURANT MEALS

HB 1147 | DID NOT PASS

Would have established a \$500 civil penalty for businesses that don't accept tribal IDs. The penalty would double for the second and subsequent offenses.

(Note: State law provides that valid South Dakota tribal IDs are a legal form of proof of age for purchasing age-restricted products such as alcohol and tobacco. Under the law, unexpired, valid IDs issued by a South Dakota tribal government are treated the same as a driver's license or state-issued ID for purchases of age-restricted products.)

WORKERS' COMP

REPORTING INJURIES

SB 70 | DID NOT PASS

Would have given employees 30 days to report a work injury to their employer. Current law requires individuals to report a work injury to their employer in writing within three business days after the injury occurs.

ANSWERS TO *your* QUESTIONS.

Christopher E. Hoyme, Employment Law Attorney

PAID LEAVE

Q: How much paid vacation time and paid sick leave am I required to provide to employees?

A: There is no general federal law and no South Dakota law requiring employers to provide paid sick leave or paid vacation time to employees. Employers with certain federal contracts may be required to provide paid sick leave. Otherwise, in the absence of a contract or agreement between an employer and employee, those benefits are a matter of employer policy.

Likewise, the Family and Medical Leave Act (FMLA), which entitles eligible employees to take job-protected leave for family and medical reasons specified under the law, does not require employers to pay for that leave. (Visit dol.gov/agencies/whd/fmla for more information about the FMLA.)

If you have exempt salaried employees and you want to make deductions from their salaries for full-day absences due to illness, you must have a bona fide sick leave plan before you are allowed to do so. This plan can be a vacation or PTO plan as long as employees know they are allowed to use the time for illness too. Generally, a plan must have at least five paid days available for employees to use before it is considered a bona fide plan. If you have such a plan, then you can deduct for full-day absences occasioned by illness prior to the employee becoming eligible to use the paid time and after the employee has exhausted the paid time. For more information regarding proper and improper deductions from salary, visit dol.gov/sites/dolgov/files/WHd/legacy/files/fs17g_salary.pdf.

Christopher E. Hoyme is a Principal in the Omaha, Nebraska, office of Jackson Lewis P.C. Hoyme represents management in all facets of employment litigation, and is a member of the South Dakota State Bar Association.

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TELL THEM YOU ARE AN SDRA MEMBER!



ROUNDING TIME

Q: If employees clock in a few minutes early, or clock out a few minutes late, can I round the time up or down, or do I have to calculate the per-minute wages?

A: Yes, employers can round time provided they are uniform in their rounding practices. Rounding should always provide equal benefit and detriment depending on when the employee clocks in. An employer can't consistently round time up or down in such a way that it always favors the employer. Rounding to the nearest quarter of an hour would be the largest rounding increment that should be used. Rounding to the nearest tenth of an hour is a common rounding increment.

DEDUCTING CHARGED PURCHASES FROM EMPLOYEE PAYCHECKS

Q: I allow employees to charge purchases. One employee hasn't been making payments on the amount they have charged. Can I deduct the amount owed from the employee's paycheck?

A: Yes. It is recommended that the employer have a written agreement regarding their ability to deduct charge purchases from an employee paycheck. Generally, the amount deducted should not take the employee below minimum wage for the specific pay period the deductions are taken. You also cannot take any deductions out of overtime pay.

TEXTING AT WORK

Q: I have an employee who is constantly texting friends during work hours. It distracts them from their work. Can I tell my employees that, unless it's an emergency situation, they can't have their cell phones turned on while they're working?

A: Provided you establish a uniform policy and you enforce it uniformly, employers can prohibit employees from using their cell phones during work time.

In case there is a family emergency, severe weather warning or other matter that may need immediate action, it may be advisable to limit your policy to prohibiting employees from using their phone during work time unless there is an emergency, rather than requiring employees to have their phones completely turned off.

INJURED EMPLOYEE LOOKS HEALTHY IN SOCIAL MEDIA POSTS

Q: An employee who was injured off the job is supposedly limited as to the amount of weight they can lift and the type of work they can do, so I put them on light duty that doesn't involve lifting and involves limited movement. I have heard the "light duty" employee has been posting photos and videos on social media that show them dancing energetically at an event and working on home improvement projects that involve lifting heavy items. Can I put them back on regular duty?

A: First, keep in mind that those photos and videos may have been taken prior to the injury, even if they were only posted recently.

Second, and more importantly, in most cases, the employee should not be put on regular duty until a doctor gives a medical opinion that the employee can return to regular duty. You can question the employee about the videos and obtain his or her story. If it's clear that the videos represent activities taking place while the employee is on light duty, then you could provide copies to the doctor and seek an updated medical opinion regarding whether the employee continues to have medical restrictions.



PROVIDING REFERENCES FOR FORMER EMPLOYEES

Q: If another employer calls and asks me for a reference for a former employee, what am I allowed to say?

A: South Dakota law (§ 60-4-12) provides liability protection to employers when, in good faith, they give written information about a current or former employee in response to a written request from a prospective employer, the employee or former employee.

However, absent a written and signed release from the employee or former employee, employers should be very guarded in regard to the information they give about that individual, limiting it to dates of employment. The rare exception may be an instance in which that employee or

former employee had been convicted in a court of law of sexual assault or other crime associated with the work environment that the employer may have an obligation to share. (Legal counsel should be consulted in this circumstance.) Also, please note that South Dakota law requires any written response to a written request be made available to the employee or former employee upon written request.

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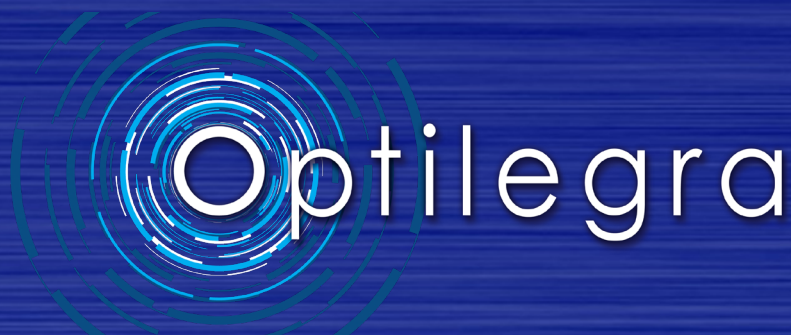
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RETAILERS
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Congratulations to Trav's Outfitter! 2022 Retailer of the Year

*In his acceptance speech, Travas said the idea that drives his success is,
"If we take care of people, they keep coming back!"*



*SDRA's endorsed
vision plan*

For more information: 1.800.658.5545 services@sdra.org

welcome

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ABERDEEN

CJ's Patisserie
Collab & Gab - Aberdeen
Elm Digital Marketing
Engels Event Co
Schwab Audiology Inc.
Triple D Novelty
Wildfire Networking

ALEXANDRIA

Friendly's Fuel Stop

ARLINGTON

The Cardinal Tap

BELLE FOURCHE

Carl's Trailer Sales Inc
Norlin Marine and Recreation
Pioneer Bank & Trust - Belle Fourche
Pioneer Bank & Trust- Trust Department
True Clean Carpets and Janitorial
Services

BERESFORD

Jerry's Chevrolet of Beresford

BRIDGEWATER

Innovative Ag LLC

BROOKINGS

Bluestem Bicycles
Dailey Scoops
Kattails Campground and Recreation
La Cantina Mexican
Ray's Corner
Trendz

BUFFALO

Pioneer Bank & Trust - Buffalo

CUSTER

Black Hills Playhouse

DAKOTA DUNES

The Market Delivers

DEADWOOD

Broken Arrow Trading Company
Eagle Bar & Steakhouse
Rustic Nook Bakery
The Nugget Saloon

GETTYSBURG

CC Bar

GREGORY

Gus Stop 7

HILL CITY

Lantern Inn

HOWARD

Corner Pantry

HURON

Black Tie

JEFFERSON

Bud's Bar

KIMBALL

Overweg Motorsports

LAKE PRESTON

Maynard's of Lake Preston

LENNOX

Jerry's Auto Sales Lennox

MADISON

Country Cafe
El Vaquero Mexican Restaurant

MILBANK

Frozen Tales Guiding

MILLER

South Dakota Arms Company

MITCHELL

Chad Pollreisz Taxidermy

MITCHELL

D & E Music & Vending Inc
Dr. Lucky's
Mitchell Locker

MURDO

Circle E Beef
Circle E Drive Inn

PLATTE

Meats & Sweets
Rolling Hills Lodge
Torrey Lake Lodge

PRESHO

Henriksen Autobody & Towing

RAPID CITY

Everybody's Bookstore
Nerdy Nuts
Pioneer Bank & Trust - Rapid City South
Pioneer Bank & Trust - Rapid City West

SALEM

Feterl's Meats
Maynard's of Salem

SIOUX FALLS

Butterfly House & Aquarium
Coins and Collectibles
Henna Harvest
Power Brokers Inc.
Swamp Daddy's Cajun Kitchen

SISSETON

Hickory Street Kitchen & Cocktails
Jack FM

SPEARFISH

Pioneer Bank & Trust
Pioneer Bank & Trust - Spearfish

STICKNEY

241 Meats

STURGIS

Broken Arrow Trading Company
Pioneer Bank & Trust - Sturgis

VERMILLION

Jerry's Chevrolet Buick GMC

WARNER

The Den

WATERTOWN

Collab & Gab
Health Food Center & Klassic Kitchen Korner
Power 106

WHITE

Bizzy Lizzy Bakery

WINNER

Black Lab
Frontier Motors Auto Body
Frontier Motors Ford
Winner Chicken Dinner

YANKTON

Gerstner Oil Co Inc
Walts Homestyle Foods Inc.

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QUOTES ON MEMBER BENEFITS

**CONTACT YOUR REGIONAL
REPRESENTATIVE
OR CALL 800.658.5545**

SWAP SHOP

SWAP SHOP LISTINGS FREE FOR SDR MEMBERS

To receive a free Swap Shop listing, the business must be a current SDR member. For nonmembers, there is a fee of \$40 per listing and a 60 word limit. To place a listing in Swap Shop, e-mail smortenson@sdra.org or call (605) 224-5050.

WHAT YOU CAN LIST IN SWAP SHOP

Retail businesses that are members of SDR, used retail fixtures and used retail equipment.

TEN NEEDLE EMBROIDERY MACHINE

Husquvarna Platnum MN 1000 for sale. Only two and half years-old, just serviced. Included: five hoops, embroidery software, thumb drive, manual, cap hoop, machine cart, and various threads. Asking price is \$10,000. Contact Anita Stephenson at Sew Nice Quilt Shop and Embroidery, 605-660-8610.

MOVING SALE!

Nolting Quilting Machine with 24 inch working area. 15-foot long, quilting templates and quilting threads, excellent condition, asking \$10,000. Also available, six-foot double-sided displayed shelf with five glass shelves and metal frame for \$100. You haul. Located in Winner, SD. If interested call Mabel at 605-842-2488 or 605-840-4190.

BE PART OF THE REBIRTH OF ONE OF SIOUX CITY'S MOST ICONIC BUILDINGS!

Opportunities for main floor restaurant/lounge, 2nd floor restaurant/bar and a 12th floor penthouse fitness center overlooking the city. Tenants will have built-in customers with 70 market rate lofts on floors 3-11 as well as 408 other market rate lofts developed downtown so far. Contact: Chris Bogenrief at NAI United , 712.204.6261 or chris@naiunited.com

FOR SALE: A POPULAR AND PROSPEROUS ANTIQUE MERCANTILE MALL

An opportunity to purchase a fully restored 1898 general store with original cabinets, wood floors, and tin ceiling with 3200 square feet and full basement. Business located on highways 14 and 18. The building comes with a food service license for a coffee shop or other establishment and loyal dealers. Owner retiring, call (605) 695-6967 for more information.

TURNKEY BUSINESS FOR SALE ON MAIN STREET CARTHAGE

A turnkey restaurant business opportunity at the heart of its community! Venture into this restaurant for breakfast in the morning, dinner on Sunday and a local pub and lounge with additional veranda seating. An active small town close to Lake Carthage, city parks, and great fall hunting ground. For more information, call Angela at 605-999-3931.

SOUTH DAKOTA RETAILERS ASSOCIATION MEMBER SERVICES

Legislative and regulatory issues are the primary focus of the South Dakota Retailers Association, and we have built a solid reputation in our work on behalf of the retail community.

We serve as a legislative watchdog on retail issues at the South Dakota Capitol during the Legislative Session, and during interim legislative and regulatory hearings throughout the year. Our legislative team has an outstanding track record of enacting legislation that is beneficial to the retail community and defeating laws and regulations that would be over-restrictive and burdensome. Through our affiliation with many influential national organizations, we also maintain a strong presence in Congress.

CREDIT CARD PROCESSING

Low, competitive rates

- Free programming, low statement fee
- Point of sale, e-commerce, gift/store card, virtual terminal
- Get a quick, free quote on SDRA's credit card processing

HEALTH PLAN

Third party administrator health plan with stop loss

- Available for groups of two or more
- Control of plan design, \$0 copay for generic drugs, unlimited provider access
- Employer retains unused claims dollars in low claim years

DENTAL INSURANCE

Helps attract and retain good employees

- Available for groups of two or more
- 100% coverage on preventive services

VISION BENEFIT

Popular employee benefit

- Accepted by 98% of vision centers in South Dakota
- Group rates for one to 50 employees

SDRA 401K PLAN OPTION

Timely, accurate, and responsive retirement plan

- Transfer, rollover, or start an employer-based retirement plan with the SDRA's new approved and discounted member service.

DATA SECURITY & PHISHING EMAIL TRAINING

Protect your information 24-hours a day

- Firewall management, anti-virus, anti-malware
- Free security assessments
- Email phishing service helps determine whether your employees are opening dangerous links in phishing emails, and trains them how to identify harmful links

EMPLOYEE HANDBOOK TEMPLATE

Exclusive SDRA member benefit

- Discounted cost: \$1,400 SDRA member price
- One free hour of consultation to customize your handbook

SHIPPING DISCOUNTS

Savings on inbound and outbound shipping

- Discounts on FedEx, UPS Freight, YRC Freight shipping

MUSIC LICENSING AND STREAMING DISCOUNT

Save on required licensing fees

- Discounts on BMI music licensing fees for eligible retail, restaurant and bar members

MEMBERS RECEIVE DISCOUNTS ON:

SERVSAFE FOODSERVICE TRAINING

- Classroom and online ServSafe certification/recertification options
- 4-hour state-approved recertification training

SERVSAFE ALLERGEN TRAINING

Online training gives you and your employees the basic information you need to take steps necessary to keep customers safe.

SERVSAFE ALCOHOL TRAINING

Designed for on-sale businesses, but off-sale businesses can also use the program. Training is valid for four years.

FREE LABOR LAW HELP (\$565 per hour value)

Our retainer with the Jackson Lewis, PC employment law firm allows you to get free answers to basic employment law questions.

SDRA members can call or email questions on essential issues such as minimum wage, overtime pay, child labor, hiring and firing, Americans with Disabilities Act, workers' comp issues, leave time and more. Our members also receive a 20% discount on other Jackson Lewis legal services pertaining to labor issues.

SDRA HELP DESK

The SDRA office is here to help. Our institutional knowledge can assist in answering common business questions. If we don't have the answer we'll direct you to people who do. Please feel free to contact our office at info@sdra.org.



INTEREST ON **PAST DUE ACCOUNTS**

“
RUNNING INTO PROBLEMS WITH CUSTOMERS WHO ARE LATE MAKING PAYMENTS ON A SERVICE OR A PURCHASE AFTER YOU’VE INVOICED THEM? YOU MAY HAVE THE OPTION OF CHARGING INTEREST ON THE OVERDUE AMOUNT.

The amount of interest that can be charged depends on several factors. These are the rates that generally apply to South Dakota retailers who charge interest on past due accounts:

- No contract, interest rate not stated on invoices: If you do not have a written contract with a customer specifying the rate of interest on past due accounts and if your bills, invoices or statements don’t state the amount of interest on past due accounts, the maximum rate you could charge on past due accounts is the Category F rate of interest as provided for in state law. Currently, that is 15% annually.
- No contract; rate is stated on bill, statement or invoice: If you do not have a signed, written contract with a customer specifying the rate of interest on past due accounts, but if you do state the rate on a bill, statement or invoice provided to the customer, you may charge up to 18% annually.
- Signed, written contract: If you have a signed, written contract with the customer which specifies the rate, you may set the interest rate at any level agreed upon in the contract unless there is a rate specifically established elsewhere in code. (54-3-1.1)

With this type of balance, a retailer may generally charge a flat fee for late payment – such as \$10 per month – only if the amount of the fee is no higher than the maximum allowable interest rate.

Late fees charged by retailers are not subject to sales tax in South Dakota. This exemption is contained in a state law that says: “For purposes of the tax imposed by this chapter, gross receipts do not include any fees or other interest imposed by a retailer for late charges on overdue accounts, no account, or nonsufficient funds checks.”

For additional information regarding calculating interest on past due accounts or assistance with developing written contracts, please consult your attorney and/or accountant. (*SDRA does not have an attorney on staff.*)

NOTE:

- Information outlined above is contained in state law at § 54-3-1.1, § 54-3-5, § 54-3-16, and § 10-45-1.1.
- This information does not pertain to credit cards, revolving charge accounts, or consumer installment sales contracts (commonly used for purchases of items such as vehicles or appliances), which are contained in different sections of state law.
- Different laws and rates may apply to other types of businesses and government entities.



Municipal Tax Due for Returns Filed in February 2022 and 2021

Selected cities in South Dakota

CITY	2022	2021	%	2022 YTD	2021 YTD	%	CITY	2022	2021	%	2022 YTD	2021 YTD	%
Aberdeen	1,610,410.29	1,601,262.87	0.57	3,821,870.56	3,626,206.38	5.40	Hosmer	3,949.50	3,241.25	2185	10,380.33	8,369.19	24.03
Alcester	19,651.53	16,236.53	21.03	44,353.83	43,195.37	2.68	Hot Sprinas	145,226.23	125,248.56	15.95	322,640.34	286,275.54	12.70
Alexandria	12,364.25	12,574.99	-1.68	29,194.93	29,512.16	-1.07	Hoven	15,525.05	15,382.83	0.92	40,329.17	33,851.69	19.13
Alpena	32,193.37	14,885.32	116.28	95,533.66	40,695.61	134.75	Howard	38,306.37	30,947.10	23.78	94,774.46	68,484.69	38.39
Arlington	46,238.86	42,865.64	7.87	90,374.87	99,950.77	-9.58	Hudson	11,223.06	13,310.92	-15.69	27,060.99	32,381.24	-16.43
Armour	23,480.35	22,495.05	4.38	54,007.21	56,128.39	-3.78	Humboldt	24,427.23	25,377.27	-3.74	50,053.59	52,722.57	-5.06
Avon	13,760.91	12,186.38	12.92	42,144.73	29,354.28	43.57	Hurley	8,316.79	8,365.20	-0.58	18,160.63	15,098.98	20.28
Baltic	21,760.30	19,995.72	8.82	48,108.53	45,821.97	4.99	Huron	696,482.24	605,057.48	15.11	1,667,102.94	1,304,345.63	27.81
Belle Fourche	263,684.75	235,018.79	12.20	581,312.33	540,863.25	7.48	Ipswich	34,851.60	42,551.83	-18.10	86,948.55	107,631.83	-19.22
Beresford	142,934.40	92,010.79	55.35	268,749.36	212,693.54	26.36	Irene	8,728.71	8,619.27	1.27	18,960.97	19,881.30	-4.63
Bia Stone City	51,016.77	26,971.68	89.15	78,966.55	51,582.32	53.09	Iroquois	3,747.59	3,085.99	21.44	7,708.01	6,875.64	12.11
Bison	13,429.85	17,661.12	-23.96	34,697.01	33,455.51	3.71	Irabel	7,434.32	6,690.17	11.12	16,635.37	15,292.51	10.09
Blunt	4,624.88	3,567.86	29.63	13,946.83	7,509.17	85.73	Jefferson	12,068.73	10,994.13	9.77	50,837.14	27,546.07	84.55
Bonesteel	8,591.07	7,236.26	18.72	17,514.83	15,651.59	11.90	Kadoka	25,735.72	25,099.90	2.53	60,791.56	55,932.38	8.69
Bowdle	10,059.73	10,858.19	-7.35	24,659.59	37,154.20	-33.63	Kennebec	11,690.93	10,008.96	16.80	25,626.22	13,176.16	94.49
Box Elder	252,442.14	201,173.28	25.48	574,127.32	452,153.38	26.98	Keystone	5,224.10	12,394.11	-57.85	21,387.95	21,213.82	0.82
Brandon	331,320.45	273,635.64	21.08	759,740.29	654,597.67	16.06	Kimball	48,152.37	34,341.01	40.22	126,585.03	81,262.31	55.77
Bridgewater	8,611.83	8,840.40	-2.59	18,879.91	17,785.29	6.15	Lake Andes	19,965.81	16,563.92	20.54	43,978.87	46,121.96	-4.65
Bristol	5,558.60	8,133.05	-31.65	11,805.17	14,535.04	-18.78	Lake Norden	85,230.62	56,812.36	50.02	171,473.71	133,346.46	28.59
Britton	72,668.29	54,200.83	34.07	167,537.09	133,214.51	25.76	Lake Preston	18,955.99	13,796.00	37.40	45,151.48	30,753.65	46.82
Brookinas	1,435,833.20	1,216,486.29	18.03	3,030,411.67	2,611,539.87	16.04	Lead	130,226.58	116,741.18	11.55	296,528.79	272,631.86	8.77
Bryant	25,364.36	32,009.05	-20.76	48,792.91	57,054.55	-14.48	Lemmon	59,680.21	55,468.93	7.59	137,805.12	122,320.02	12.66
Buffalo	15,146.13	13,630.58	11.12	35,397.80	33,232.50	6.52	Lennox	64,836.97	52,946.97	22.46	160,453.72	119,593.11	34.17
Burke	34,430.86	28,815.90	19.49	70,738.40	60,374.35	17.17	Leola	9,577.53	8,476.30	12.99	21,789.14	19,481.80	11.84
Canistota	22,858.61	16,647.90	37.31	52,052.03	45,898.86	13.41	Madison	303,972.65	266,608.51	14.01	717,483.83	630,292.48	13.83
Canton	96,966.31	94,111.86	3.03	242,289.45	202,140.70	19.86	Marion	23,914.86	26,316.99	-9.13	52,481.43	53,723.76	-2.31
Castlewood	14,875.09	11,525.50	29.06	31,661.42	30,433.69	4.03	Martin	52,939.15	51,225.17	3.35	128,105.35	114,134.83	12.24
Centerville	20,209.28	15,765.22	28.19	44,752.48	37,076.51	20.70	McIntosh	3,106.87	4,758.23	-34.71	7,198.26	11,669.30	-38.31
Central City	6,703.49	5,758.58	16.41	15,541.53	13,949.34	11.41	McLaughlin	19,296.92	12,606.40	53.07	40,268.73	45,357.25	-11.22
Chamberlain	126,375.94	112,861.34	11.97	296,585.56	267,966.91	10.68	Menno	22,429.03	21,454.98	4.54	48,436.07	51,120.58	-5.25
Chancellor	11,229.35	9,283.57	20.96	27,630.64	19,915.18	38.74	Midland	6,087.12	8,761.07	-30.52	14,434.85	19,251.02	-25.02
Clark	34,830.16	48,428.66	-28.08	90,966.27	98,659.11	-7.80	Milbank	236,372.88	199,604.82	18.42	529,550.56	475,737.13	11.31
Clear Lake	49,607.78	46,690.75	6.25	112,525.51	119,962.68	-6.20	Miller	75,613.57	65,228.45	15.92	170,758.38	144,849.25	17.89
Colman	22,389.18	20,761.38	7.84	51,063.77	41,089.93	23.54	Mission	43,609.22	42,354.67	2.96	99,437.68	90,188.49	10.26
Colome	8,895.48	7,754.04	14.72	18,127.23	14,316.04	26.62	Mitchell	1,021,568.02	929,612.81	9.89	2,316,646.39	2,056,379.69	12.66
Colton	15,668.55	13,191.78	18.78	35,891.24	30,377.89	18.15	Mobridge	143,394.34	140,121.68	2.34	327,006.67	316,364.87	3.36
Corsica	35,052.05	24,016.42	45.95	68,186.98	54,513.42	25.08	Montrose	9,823.84	7,551.28	30.10	19,188.80	15,242.14	25.89
Crooks	21,514.67	19,265.62	11.67	52,572.93	44,221.91	18.88	Mount Vernon	8,268.99	7,902.87	4.63	18,832.56	20,265.34	-7.07
Custer	111,077.30	102,326.92	8.55	256,700.79	216,441.18	18.60	Murdo	28,262.90	33,098.12	-14.61	63,498.08	74,775.88	-15.08
De Smet	51,051.97	44,822.04	13.90	114,206.17	111,052.34	2.84	New Underwood	11,361.78	9,994.53	13.68	25,012.77	22,857.15	9.43
Deadwood	267,099.10	268,056.06	-0.36	568,134.82	535,861.80	6.02	Newell	24,221.11	19,127.45	26.63	50,729.15	42,600.71	19.08
Dell Rapids	108,228.47	104,973.47	3.10	258,172.74	238,255.66	8.36	North Sioux City	289,635.05	360,388.88	-19.63	646,440.81	766,346.89	-15.65
Doland	4,596.82	4,053.92	13.39	11,307.83	9,473.02	19.37	Oacoma	33,341.26	26,561.12	25.53	78,805.34	69,888.38	12.76
Dupree	6,459.29	5,183.23	24.62	13,923.78	14,465.93	-3.75	Onida	21,165.95	19,661.62	7.65	49,692.26	43,683.35	13.76
Eagle Butte	50,924.65	53,539.13	-4.88	114,233.79	123,128.51	-7.22	Parker	39,804.99	33,755.27	17.92	90,166.27	83,841.96	7.54
Edgemont	30,169.31	21,582.78	39.78	65,169.38	51,335.64	26.95	Parkston	59,268.96	48,992.86	20.97	139,991.09	119,321.43	17.32
Elk Point	73,483.96	55,760.49	31.78	169,339.46	136,241.91	24.29	Philip	46,103.50	49,263.62	-6.41	110,063.97	112,024.97	-1.75
Elkton	24,280.51	34,459.36	-29.54	51,537.23	54,923.24	-6.16	Pickstown	5,047.55	4,604.62	9.62	11,426.70	10,821.57	5.59
Emery	23,085.19	16,393.92	40.82	39,089.74	32,108.82	21.74	Piedmont	24,803.87	23,070.89	7.51	56,341.83	51,951.38	8.45
Estelline	15,344.62	17,603.08	-12.83	47,739.32	43,099.49	10.77	Pierre	694,329.11	720,985.96	-3.70	1,792,185.45	1,702,516.23	5.27
Ethan	5,375.01	4,548.86	26.08	12,834.19	9,571.41	34.09	Plankinton	18,320.34	18,158.52	0.89	46,074.36	49,925.04	-7.71
Eureka	25,672.32	22,458.48	14.31	61,079.39	53,489.49	14.19	Platte	66,631.59	77,524.27	-14.05	151,647.08	162,415.61	-6.63
Faith	20,764.96	22,222.72	-6.56	47,957.68	48,651.11	-1.43	Pollock	10,406.39	8,668.93	20.04	22,781.25	23,463.57	-2.91
Faulkton	24,745.44	25,936.72	-4.59	63,138.83	60,946.29	3.60	Presho	18,429.51	12,025.40	53.25	40,727.29	36,605.16	11.26
Flandreau	94,124.75	65,262.90	44.22	208,626.23	140,054.68	48.96	Rapid City	5,564,428.17	5,113,323.32	8.82	13,303,628.42	11,627,880.29	14.41
Florence	6,305.93	4,535.17	39.05	12,970.18	10,888.76	19.12	Redfield	85,036.01	71,210.52	19.41	190,106.61	163,760.30	16.09
Fort Pierre	118,753.16	110,821.36	7.16	288,639.49	237,897.68	21.33	Reliance	8,832.60	4,556.09	93.86	15,007.00	9,047.95	65.86
Freeman	51,183.91	47,026.72	8.84	119,463.81	104,544.14	14.27	Roscoe	8,934.94	8,525.94	4.80	25,272.29	21,131.32	19.60
Garretson	38,704.53	29,493.65	31.23	103,056.57	73,892.84	39.47	Rosholt	11,836.91	13,603.03	-12.98	31,617.06	40,133.03	-21.22
Garv	3,759.41	3,844.01	-2.20	12,458.46	11,372.25	9.55	Roslyn	6,346.32	7,650.12	-17.04	13,913.72	14,889.74	-6.55
Gayville	6,182.05	3,572.41	73.05	16,475.68	11,663.85	41.25	Saint Lawrence	3,930.66	4,533.68	-13.30	10,382.44	8,771.91	18.36
Geddes	6,454.99	5,563.35	16.03	16,039.09	12,929.78	24.05	Salem	50,814.02	43,346.54	17.23	105,948.41	93,344.86	13.50
Gettysburg	51,557.68	41,433.52	24.43	108,700.65	97,830.44	11.11	Scotland	35,290.78	26,049.76	35.47	70,151.63	55,648.04	26.06
Greavor	110,522.30	56,989.64	93.93	232,936.49	136,009.97	71.26	Selbv	25,755.12	22,324.85	15.37	54,887.86	48,923.32	24.96
Groton	50,539.06	47,424.72	6.57	130,753.26	117,496.19	11.28	Sioux Falls	13,699,423.54	11,875,929.69	15.35	31,746,750.42	27,196,291.89	16.73
Harrisburg	192,307.13	148,633.89	29.38	472,293.95	361,737.73	30.56	Sisseton	98,211.86	119,244.13	-17.64	224,516.11	242,595.51	-7.45
Harrod	4,046.40	9,280.98	-56.40	9,932.14	14,237.68	-30.24	Spearfish	840,867.39	749,313.79	12.22	1,851,157.83	1,652,136.93	12.05
Hartford	97,941.53	87,259.97	12.24	233,595.64	202,330.31	15.45	Sporinafield	21,448.42	17,363.29	23.53	45,288.78	38,292.45	18.27
Havt	18,588.32	8,880.48	109.32	31,805.84	21,249.07	49.68	Stickney	9,420.95	8,215.56	14.67	24,843.60	19,913.11	24.76
Hecla	3,863.01	3,030.75	27.46	9,687.16	8,251.54	17.40	Sturais	281,564.41	262,934.74	7.09	637,266.41	597,671.88	6.62
Hermosa	19,743.55	21,111.75	-6.48	47,784.09	44,186.48	8.14	Summerset	74,782.60					

Municipal Tax Due for Returns Filed in February 2022 and 2021 (continued)

Selected cities in South Dakota

CITY	2022	2021	%	2022 YTD	2021 YTD	%	CITY	2022	2021	%	2022 YTD	2021 YTD	%
Timber Lake	18,790.77	16,201.39	15.98	44,026.06	41,230.56	6.78							
Toronto	10,260.91	7,626.40	34.54	22,883.55	22,583.54	1.33							
Tripp	11,679.64	8,982.44	30.03	21,886.02	18,772.78	16.58							
Tulare	9,973.07	6,602.35	51.05	19,800.11	14,972.92	32.24							
Tyndall	29,102.75	28,564.23	1.89	67,818.36	64,261.41	5.54							
Valley Springs	16,410.66	12,521.83	31.06	35,656.43	28,407.81	25.52							
Veblen	6,765.48	6,264.45	8.00	15,322.66	13,715.34	11.72							
Vermillion	406,047.43	386,488.85	5.06	854,366.89	801,536.98	6.59							
Vibora	24,229.88	26,543.73	-8.72	61,764.43	57,002.78	8.35							
Volqa	51,054.98	49,800.69	2.52	114,213.18	113,110.88	0.97							
Wagner	69,792.25	72,091.18	-3.19	169,654.99	148,170.52	14.50							
Wakonda	14,872.69	10,615.29	40.11	26,213.55	19,144.13	36.93							
Wall	72,796.81	66,146.08	10.05	155,570.05	158,413.10	-1.79							
Warner	8,042.70	5,756.13	39.72	15,828.50	13,806.78	14.64							
Watertown	1,516,586.31	1,361,071.19	11.43	3,542,431.71	3,064,319.57	15.60							
Waubav	14,938.51	17,310.57	-13.70	34,368.57	35,121.14	-2.14							
Webster	86,503.34	80,952.35	6.86	188,843.70	169,276.28	11.56							
Wessington	5,723.05	5,752.33	-0.51	13,996.57	13,917.94	0.56							
Wessington Sprin	29,543.19	22,256.29	32.74	64,791.80	60,486.75	7.12							
White	8,294.07	7,929.25	4.60	20,226.27	17,449.59	15.91							
White Lake	8,572.91	9,696.29	-11.59	18,150.99	19,057.06	-4.75							
White River	13,841.06	12,442.83	11.24	31,673.26	29,364.97	7.86							
Whitewood	30,007.61	23,643.10	26.92	61,440.36	50,286.30	22.18							
Willow Lake	7,666.26	6,965.11	10.07	17,378.82	16,449.62	5.65							
Wilmot	12,046.23	11,941.80	0.87	26,273.52	25,245.25	4.07							
Winner	152,002.15	143,816.23	5.69	329,427.87	313,541.09	5.07							
Wolsev	12,029.02	12,567.93	-4.29	28,056.14	28,507.62	-1.58							
Woonsocket	19,232.35	19,067.78	0.86	45,959.08	41,749.36	10.08							
Worthing	14,225.11	11,086.59	28.31	32,929.47	25,471.18	29.28							
Yankton	928,739.52	854,658.75	8.67	2,078,897.39	1,888,603.44	10.08							

Municipal Tax Due for Returns Filed in March 2022 and 2021

Selected cities in South Dakota

CITY	2022	2021	%	2022 YTD	2021 YTD	%	CITY	2022	2021	%	2022 YTD	2021 YTD	%
Aberdeen	1,575,375.84	1,530,451.59	2.94	5,397,246.40	5,156,657.97	4.67	Hosmer	3,921.66	3,285.84	19.35	14,301.99	11,655.03	22.71
Alcester	17,633.13	16,722.15	5.45	61,986.96	59,917.52	3.45	Hot Springs	141,227.71	125,494.96	12.54	463,868.05	411,770.50	12.65
Alexandria	12,497.97	9,113.67	37.13	41,692.90	38,625.83	7.94	Hoven	20,539.47	20,322.30	1.07	60,868.64	54,173.99	12.36
Alpena	36,221.08	12,551.46	188.58	131,754.74	53,247.07	147.44	Howard	32,986.70	30,397.53	8.52	127,761.16	98,882.22	29.21
Arlington	47,963.28	45,429.53	5.58	138,338.15	145,380.30	-4.84	Hudson	15,804.49	10,972.88	44.03	42,865.48	43,354.12	-1.13
Armour	14,998.50	22,562.26	-33.52	69,005.71	78,690.65	-12.31	Humboldt	20,624.28	17,801.98	15.85	70,677.87	70,524.55	0.22
Avon	13,316.87	-4,214.85	415.95	55,461.60	25,139.43	120.62	Hurley	6,917.19	5,654.93	22.32	25,077.82	20,753.91	20.83
Baltic	22,543.41	16,538.10	36.31	70,651.94	62,360.07	13.30	Huron	657,496.74	552,828.41	18.93	2,324,599.68	1,857,174.04	25.17
Belle Fourche	263,731.04	231,914.55	13.72	845,043.37	772,777.80	9.35	Ipwich	31,926.63	58,165.50	-45.11	118,875.18	165,797.33	-28.30
Beresford	44,042.56	109,958.29	-59.95	312,791.92	322,651.83	-3.06	Irene	8,840.24	10,340.53	-14.51	27,801.21	30,221.83	-8.01
Bia Stone City	33,608.67	21,861.87	53.73	112,575.22	73,444.19	53.28	Iroquois	3,097.21	2,665.39	16.20	10,805.22	9,541.03	13.25
Bison	15,183.32	14,105.42	7.64	49,880.33	47,560.93	4.88	Isabel	6,833.93	9,513.46	-28.17	23,669.30	24,805.97	-4.58
Blunt	3,878.51	5,362.38	-27.67	17,825.34	12,871.55	38.49	Jefferson	14,142.97	10,692.04	32.28	64,980.11	38,238.11	69.94
Bonesteel	7,270.45	6,485.90	12.10	24,785.28	22,137.49	11.96	Kadoka	24,355.03	22,725.21	7.17	85,146.59	78,657.59	8.25
Bowdle	11,760.21	11,461.64	2.60	36,419.80	48,615.84	-25.09	Kennebec	10,332.14	9,600.79	7.62	35,958.36	22,776.95	57.87
Box Elder	292,022.21	205,009.71	42.44	866,149.53	657,163.09	31.80	Keystone	14,152.98	11,907.46	18.86	35,540.93	33,121.28	7.31
Brandon	333,185.75	285,255.73	16.80	1,092,926.04	939,853.40	16.29	Kimball	31,937.88	24,213.93	31.90	158,522.91	105,476.24	50.29
Bridgewater	8,875.51	7,229.46	22.77	27,755.42	25,014.75	10.96	Lake Andes	18,044.73	16,738.96	7.80	62,023.60	62,860.92	-1.33
Bristol	10,843.10	5,839.08	85.70	22,648.27	20,374.12	11.16	Lake Norden	82,189.80	73,857.50	11.28	253,663.51	207,203.96	22.42
Britton	65,256.43	63,298.05	3.09	232,793.52	196,512.56	18.46	Lake Preston	18,383.90	13,303.61	38.19	63,535.38	44,057.26	44.21
Brookings	1,299,486.41	1,175,861.73	10.51	4,329,898.08	3,787,401.60	14.32	Lead	146,769.03	107,032.74	37.13	443,297.82	379,664.60	16.76
Bryant	21,357.64	14,971.04	42.66	70,150.55	72,025.59	-2.60	Lemmon	74,078.99	52,137.72	42.08	211,884.11	174,457.74	21.45
Buffalo	14,695.85	10,144.62	44.86	50,093.65	43,377.12	15.48	Lennox	65,617.85	54,481.38	20.44	226,071.57	174,074.49	29.87
Burke	29,566.56	26,249.06	12.64	100,304.96	86,623.41	15.79	Leola	8,543.68	8,005.08	6.73	30,332.82	27,486.88	10.35
Canistota	22,516.37	18,852.62	19.43	74,568.40	64,751.48	15.16	Madison	277,186.14	249,942.26	10.90	994,669.97	880,234.74	13.00
Canton	100,000.51	84,581.10	18.23	342,289.96	286,721.80	19.38	Marion	22,907.22	21,293.43	7.58	75,388.65	75,017.19	0.50
Castlewood	35,561.79	10,446.48	240.42	67,223.21	40,880.17	64.44	Martin	46,721.42	46,611.89	0.23	174,826.77	160,746.72	8.76
Centerville	22,810.51	15,396.01	48.16	67,562.99	52,472.52	28.76	McIntosh	3,165.15	2,353.39	34.49	10,363.41	14,022.69	-26.10
Central City	7,138.04	7,254.63	-1.61	22,679.57	21,203.97	6.96	McLaughlin	20,091.81	12,319.56	63.09	60,360.54	57,676.81	4.65
Chamberlain	124,434.25	110,397.97	12.71	421,019.81	378,364.88	11.27	Menno	19,481.44	20,501.85	-4.98	67,917.51	71,622.43	-5.17
Chancellor	10,660.17	8,565.23	24.46	38,290.81	28,480.41	34.45	Midland	7,171.98	7,528.89	-4.74	21,606.83	26,779.91	-19.32
Clark	37,699.77	44,713.62	-15.69	128,666.04	143,372.73	-10.26	Milbank	229,490.98	229,388.34	0.04	759,041.54	705,125.47	7.65

Municipal Tax Due for Returns Filed in March 2022 and 2021

Selected cities in South Dakota

CITY	2022	2021	%	2022 YTD	2021 YTD	%	CITY	2022	2021	%	2022 YTD	2021 YTD	%
Clear Lake	48,715.22	51,323.73	-5.08	161,240.73	171,286.41	-5.86	Miller	67,251.19	63,407.46	6.06	238,009.57	208,256.71	14.29
Colman	25,078.89	22,091.79	13.52	75,842.66	63,181.72	20.04	Mission	45,896.43	41,642.50	10.22	145,334.11	131,830.99	10.24
Colome	7,982.57	6,424.46	24.25	26,109.80	20,740.50	25.89	Mitchell	987,846.41	863,287.62	14.43	3,304,492.80	2,919,667.31	13.18
Colton	13,908.96	12,082.88	15.11	49,800.20	42,460.77	17.29	Mobridge	142,418.00	131,963.78	7.92	469,424.67	448,328.65	4.71
Corsica	31,124.03	24,321.18	27.97	99,311.01	78,834.60	25.97	Montrose	7,623.45	7,746.40	-1.59	26,812.25	22,988.54	16.63
Crooks	24,101.63	19,507.23	23.55	76,674.56	63,729.14	20.31	Mount Vernon	7,622.93	8,125.78	-6.19	26,455.49	28,391.12	-6.82
Custer	110,026.51	105,298.28	4.49	366,727.30	321,739.46	13.98	Murdo	30,559.87	29,850.56	2.38	94,057.95	104,626.44	-10.10
De Smet	41,933.13	42,356.60	-1.00	156,139.30	153,408.94	1.78	New Underwood	9,698.77	11,156.58	-13.07	34,711.54	34,013.73	2.05
Deadwood	326,353.67	272,486.15	19.77	894,488.49	808,347.95	10.66	Newell	19,964.37	21,428.09	-6.83	70,693.52	64,028.80	10.41
Dell Rapids	109,063.36	93,316.73	16.87	367,236.10	331,572.39	10.76	North Sioux City	385,380.81	298,915.63	28.93	1,031,821.62	1,065,262.52	-3.14
Doland	7,691.18	3,935.89	95.41	18,999.01	13,408.91	41.69	Oacoma	27,931.97	26,429.27	5.69	106,737.31	96,317.65	10.82
Dupree	4,926.56	4,656.97	5.79	18,850.34	19,122.90	-1.43	Onida	17,407.96	19,462.02	-10.55	67,100.22	63,145.37	6.26
Eaale Butte	59,315.67	43,165.31	37.42	173,549.46	166,293.82	4.36	Parker	32,109.91	26,600.78	20.71	122,276.18	110,442.74	10.71
Edgemont	23,120.30	18,768.31	23.19	88,289.68	70,103.95	25.94	Parkston	58,910.07	50,330.89	17.05	198,901.16	169,652.32	17.24
Elk Point	62,140.22	48,511.73	28.09	231,479.68	184,753.64	25.29	Philip	48,662.75	50,164.15	-2.99	158,726.72	162,189.12	-2.13
Elkton	24,602.87	16,262.66	51.28	76,140.10	71,185.90	6.96	Pickstown	5,958.25	5,552.41	7.31	17,384.95	16,373.98	6.17
Emery	10,224.31	11,054.86	-7.51	49,314.05	43,163.68	14.25	Piedmont	26,180.12	21,248.09	23.38	82,521.95	73,169.87	12.78
Estelline	16,312.47	17,964.12	-9.19	64,051.79	61,063.61	4.89	Pierre	718,237.07	637,400.64	12.68	2,510,422.52	2,339,916.87	7.29
Ethan	5,374.58	4,133.11	30.04	18,208.77	13,704.52	32.87	Plankinton	23,343.06	18,890.63	23.57	69,417.42	68,815.67	0.87
Eureka	30,601.14	26,233.21	16.65	91,680.53	79,722.70	15.00	Platte	66,940.00	70,335.17	-4.83	218,587.08	232,750.78	-6.09
Faith	21,675.97	21,221.27	2.14	69,633.65	69,872.38	-0.34	Pollock	10,059.76	8,195.74	22.74	32,841.01	31,659.31	3.73
Faulton	26,786.73	24,499.96	9.33	89,925.56	85,446.25	5.24	Presho	14,111.21	13,180.20	7.06	54,838.50	49,785.36	10.15
Flandreau	69,177.06	62,866.82	10.04	277,803.29	202,921.50	36.90	Rapid City	5,668,601.49	5,055,066.93	12.14	18,972,229.91	16,682,947.22	13.72
Florence	4,320.72	4,022.37	7.42	17,290.90	14,911.13	15.96	Redfield	72,345.31	78,538.56	-7.89	262,451.92	242,298.86	8.32
Fort Pierre	127,878.74	103,959.93	23.01	416,518.23	341,857.61	21.84	Reliance	6,197.72	3,846.52	61.13	21,204.72	12,894.47	64.45
Freeman	58,284.76	48,763.28	19.53	177,748.57	153,307.42	15.94	Roscoe	9,310.04	11,470.32	-18.83	34,582.33	32,601.64	6.08
Garretson	42,426.64	37,099.49	14.36	145,483.21	110,992.33	31.08	Rosholt	12,025.76	12,505.56	-3.84	43,642.82	52,638.59	-17.09
Garv	4,564.23	5,226.13	-12.67	17,022.69	16,598.38	2.56	Roslyn	6,611.56	5,262.96	25.62	20,525.28	20,152.70	1.85
Gavville	6,460.47	4,555.35	41.82	22,936.15	16,219.20	41.41	Saint Lawrence	3,709.40	2,945.68	25.93	14,091.84	11,717.59	20.26
Geddes	4,866.58	5,074.87	-4.10	20,905.67	18,004.65	16.11	Salem	35,311.12	40,441.04	-12.68	141,259.53	133,785.90	5.59
Gettysburg	41,506.30	42,534.68	-2.42	150,206.95	140,365.12	7.01	Scotland	30,254.73	29,204.50	3.60	100,406.36	84,852.54	18.33
Graooy	69,494.03	61,715.76	12.60	302,430.52	197,725.73	52.95	Selby	20,642.22	20,442.68	0.98	75,530.08	64,366.00	17.34
Groton	66,279.33	44,970.27	47.38	197,032.59	162,466.46	21.28	Sioux Falls	12,823,284.00	10,986,637.62	16.72	44,570,034.42	38,182,929.51	16.73
Harrisburg	204,787.19	160,154.93	27.87	677,081.14	521,892.66	29.74	Sisston	101,285.22	98,742.41	2.58	325,801.33	341,337.92	-4.55
Harrold	4,052.30	7,561.02	-46.41	13,984.44	21,798.70	-35.85	Spearsfish	816,154.80	696,980.08	17.10	2,667,312.63	2,349,117.01	13.55
Hartford	104,748.65	83,398.89	25.60	338,344.29	285,729.20	18.41	Springfield	18,223.44	17,932.10	1.62	63,512.22	56,224.55	12.96
Havti	13,158.30	8,730.04	50.72	44,964.14	29,979.11	49.98	Stickney	11,609.41	9,293.52	24.92	36,453.01	29,206.63	24.81
Hecla	8,093.01	3,387.46	138.91	17,780.17	11,639.00	52.76	Sturais	292,326.98	238,265.51	22.69	929,593.39	835,937.39	11.20
Hermosa	16,056.42	19,906.50	-19.34	63,840.51	64,092.98	-0.39	Summerset	62,952.97	66,008.77	-4.63	225,838.41	214,062.34	5.50
Herreid	18,851.88	14,988.44	25.78	63,508.67	56,788.46	11.83	Summit	15,730.82	22,299.54	-29.46	59,400.21	57,345.73	3.58
Hiagmore	25,919.62	27,803.61	-6.78	105,948.12	100,439.61	5.48	Tabor	9,602.16	8,532.22	12.54	31,236.68	29,781.36	4.89
Hill City	54,854.04	44,258.42	23.94	176,636.15	146,131.32	20.87	Tea	233,327.33	176,643.76	32.09	446,903.40	592,947.79	-24.63
Timber Lake	20,172.41	19,538.72	3.24	64,198.47	60,769.28	5.64							
Toronto	10,771.15	10,788.34	-0.16	33,654.70	33,371.88	0.85							
Tripp	10,064.31	10,331.79	-2.59	31,950.33	29,104.57	9.78							
Tulare	7,821.47	6,009.53	30.15	27,621.58	20,982.45	31.64							
Tyndall	28,685.12	27,128.56	5.74	96,503.48	91,389.97	5.60							
Valley Springs	15,406.44	11,144.39	38.24	51,062.87	39,552.20	29.10							
Veblen	5,030.98	5,079.73	-0.96	20,353.64	18,795.07	8.29							
Vermillion	371,696.28	342,620.58	8.49	1,226,063.17	1,144,157.56	7.16							
Vibora	22,502.09	20,473.08	9.91	84,266.52	77,475.86	8.76							
Volaa	42,791.62	41,493.99	3.13	157,004.80	154,604.87	1.55							
Waaner	65,579.01	57,007.11	15.04	235,234.00	205,177.63	14.65							
Wakonda	11,852.84	8,147.92	45.47	38,066.39	27,292.05	39.48							
Wall	66,666.78	88,184.35	-24.40	222,236.83	246,597.45	-9.88							
Warner	11,779.57	5,965.22	97.47	27,608.07	19,772.00	39.63							
Watertown	1,477,707.61	1,275,613.46	15.84	5,020,139.32	4,339,933.03	15.67							
Waubay	13,615.05	13,361.38	1.90	47,983.62	48,482.52	-1.03							
Webster	88,530.07	85,662.11	3.35	277,373.77	254,938.39	8.80							
Wessington	11,620.38	5,695.88	104.01	25,616.95	19,613.82	30.61							
Wessington Sprir	32,021.99	28,936.76	10.66	96,813.79	89,423.51	8.26							
White	7,887.26	5,734.83	37.53	28,113.53	23,184.42	21.26							
White Lake	8,053.88	10,398.57	-22.55	26,204.87	29,455.63	-11.04							
White River	14,611.11	12,611.53	15.86	46,284.37	41,976.50	10.26							
Whitewood	26,047.70	23,808.84	9.40	87,488.06	74,095.14	18.08							
Willow Lake	7,041.57	7,219.62	-2.47	24,420.39	23,669.24	3.17							
Wilmot	13,868.58	14,119.43	-1.78	40,142.10	39,364.68	1.97							
Winner	143,597.92	151,360.48	-5.13	473,025.79	464,901.57	1.75							
Wolsev	10,909.52	8,930.14	22.17	38,965.66	37,437.76	4.08							
Woonsocket	20,877.95	16,606.17	25.72	66,837.03	58,355.53	14.53							
Worthinga	11,106.86	9,864.22	12.60	44,036.33	35,335.40	24.62							
Yankton	901,277.98	801,335.83	12.47	2,980,175.37	2,689,939.27	10.79							

2022 REPORTS | STATEWIDE TAXABLE SALES

Returns Filed:	Amount:	Increase/Decrease: <i>From the same month 2020</i>
January	\$2,916,303,067.56	7.5% Increase
February	\$2,151,850,752.40	12.1% Increase
March	\$2,050,143,105.85	7.4% Increase

Tax numbers are provided to the South Dakota Retailers Association by the South Dakota Department of Revenue.



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